

District Court of the United States
Northern District of Texas

UNITED STATES OF AMERICA

v.

No. 4:14-CR-00023-A

CHRISTOPHER ROBERT WEAST, ex rel) Special Visitation Only

Resignation of Compelled Social
Security Trustee
Affidavit of Fact
Petition to Dismiss

ORIGINAL

U.S. DISTRICT COURT NORTHERN DISTRICT OF TEXAS FILED NOV - 4 2014 CLERK, U.S. DISTRICT COURT By _____ Deputy	ch MA
---	----------

CERTIFICATE OF SERVICE

Enclosure 1

Republic of Texas)
 Subscribed and Affirmed)
 County of Tarrant)

I, Christopher Robert, the undersigned (mailed) server, being of sound mind and under no duress, do hereby certify, attest and affirm that the following facts are true and correct, to wit:

1. That, at the city of Fort Worth, County of Tarrant and the Republic of Texas (statename), on the 10/31, 2014, that, on behalf of Christopher Robert, a human being, the undersigned personally deposited the following documents (listed below) inside the envelope, sealed them and transmitted them via the carrier indicated in item 2 below, to wit:

Item #	Document Description	Number of pages
1	Cover Letter: Legal Notice of Resignation of Compelled Social Security Trustee and Demand for Rebuttal	15 (excluding exhibit cover pages)
2	Enclosure (1): Certificate of Service (this document)	<u>2</u>
3	Enclosure (2): SSA Form 521, Request for Withdrawal of Application	<u>2</u>
4	Enclosure (3): IRS Form 56	<u>2</u>
5	Enclosure (4): Tax Form Attachment	
6	Enclosure (5): SSA Form SS-5	<u>2</u>
7	Enclosure (6): Resignation of Compelled Social Security Trustee	113
8	Enclosure (7): Proof of identity	1
9		

Total of (3) documents with combined total of (129) pages.

2. That I personally mailed said document(s) via United States Postal Office, by Certified Mail # _____, Return Receipt Requested at said City and State, one complete set of COPIED documents, as described in item 1 above, properly enveloped and addressed to:

- Office of the Commissioner, Social Security Administration, 6401 Security Blvd; Baltimore, Md. 21235-0001.
 Attn: _____
 Cert. Mail No.: _____
- Office of the Commissioner, Internal Revenue Service, 1111 Constitution Ave. N.W.; Washington, D.C. 20224; Phone: 202-622-9511; Attn: _____
 Cert. Mail No.: _____
- Social Security Office; Address: _____; City: _____;
 State: _____; Zip: _____; Attn: _____
 Cert. Mail No.: _____

3. That I am at least 18 years of age;
4. That I am not related to _____ by blood, marriage, adoption, or employment, but serve as a "disinterested third party" (herein "Server"); and further,
5. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

I now affix my signature to these affirmations.

(Signature): Christopher Robert, Mailer/Server
(Printed name): Christopher Robert

NOTARY PUBLIC'S JURAT

BEFORE ME, the undersigned authority, a Notary Public, of the County of Tarrant Republic of Texas (statename), this 30th day of October, 2014, Christopher West (mailer/server) did appear and was identified by (circle one): 1. Passport; 2. Driver's license; 3. Other: Government ID, and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

I certify under PENALTY OF PERJURY under the laws of the State of Texas that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

/s/ L. G. Gorman SEAL
Notary Public

My Commission Expires On:

10/20/2016



#

Thomas Jefferson

1234 Federal Slave Plantation Drive, Cage #13

Washington, District of Criminals 66666

Email: slave@TheBeast.gov

January 1, 2008

Michael J. Astrue

Office of the Commissioner
Social Security Administration
6401 Security Blvd
Baltimore, Md. 21235-0001

Cert. Mail #

Douglas Shulman

Office of the Commissioner
Internal Revenue Service
1111 Constitution Ave. N.W.
Washington, D.C. 20224
Phone: 202-622-9511

Cert. Mail #

Social Security Administration

Cert. Mail #

Subject: Legal Notice of Resignation of Compelled Social Security Trustee and demand for Rebuttal

Enclosure(s):

- (1) Certificate of Service
- (2) SSA form 521
- (3) IRS Form 56
- (4) Tax Form Attachment
- (5) SSA Form SS-5 (amendment to original application)
- (6) Resignation of Compelled Social Security Trustee
- (7) Proof of identity (required for SS-5 form, Enclosure (5))

Table of Contents:

1. Request to REPLACE and not AMEND original SS-5 Application on File
2. Request for Change in Status of the Trustee Account Number
3. Facts stipulated in connection with this correspondence
4. Legal Requirements Imposed Upon Your Response
5. Significance of Certain Statements in Your Response
6. Conclusion

Dear Sir,

Legal Notice of Resignation of Compelled Social Security Trustee and Demand for Rebuttal

1

Enclosures (2) and (6) attached constitutes my formal lawful request for permanent withdrawal from the Social Security Program. Particulars relating to this withdrawal include the following:

1. DO NOT attempt to stall or talk me out of it. This decision is PERMANENT and FINAL and irrevocable.
2. Enclosures (2) and (6) are submitted pursuant to Social Security Program Operations Manual System (POMS) Section GN 00206.050.
3. Instructions for processing this form are found in Social Security Program Operations Manual System (POMS) GN 00206.000 and following.
4. Enclosure (5) is provided in accordance with 20 C.F.R. §422.110(a), which requires that any change to an original Social Security application can only be accomplished using SSA Form SS-5. Enclosure (5) REPLACES, not MODIFIES any original application you have on file. Note that it is a request to REVOKE a previously issued card that was issued ILLEGALLY and which is and always has been FALSE, FRAUDULENT, and a CRIME to apply for, receive, or use as documented herein. ID is provided as Enclosure (7) in accordance with SSA SS-5 Form instructions, but the form establishes INELIGIBILITY, not ELIGIBILITY, and therefore NEED NOT meet your requirements for ID under the ELIGIBILITY application of the form. If you come back to the applicant and say the ID provided in Enclosure (7) is insufficient, please:
 - 4.1. Identify the STATUTE and REGULATION prescribing the requirement you are enforcing to revoke a FRAUDULENT application. ONLY LAW is sufficient as demonstration of authority.
 - 4.2. Establish how your criteria can be satisfied WITHOUT applying for any "benefit", "privilege", or franchise or connecting the applicant with any government franchise, because he CANNOT and DOES NOT consent, and cannot be compelled to consent without committing grand theft, eminent domain, and involuntary servitude. The law CANNOT REQUIRE AN IMPOSSIBILITY.
5. My reasons for withdrawal are documented in this cover letter and Enclosures (5) and (6). Please pay particular attention to Section 10 of Enclosure (6), which constitutes a formal legal notice of resignation as Compelled Social Security Trustee and which legally obligates you. You have 30 days to rebut the law and facts contained herein. Beyond that point equitable estoppel applies to all facts and law described here that is not specifically and individually rebutted.
6. SSA Program Operations Manual System (POMS) Section GN 00206.100 requires those who have received benefits before they withdraw to pay them back. Equity and equal protection of the law requires that those who RECEIVE premium payments such as yourself and who did not pay all of them back to the payor to be equally liable to be paid back. Therefore, I demand that you apply the same rules to yourself that you apply to others by paying back "benefits" you were involuntarily paid by me to you in the form of premium payments over the life of my compelled participation in the program. If you don't, you're a hypocrite who is denying me and my property the equal protection of the law mandated by the United States Constitution.
7. I have not received any benefits from you and so there is nothing to pay back pursuant to POMS GN 00206.100. If you believe that I have, then please deduct what you believe was paid to me from the amount I paid you and send me the difference.
8. Enclosure (3) removes me formally, legally, and officially from liability as the trustee of the trust and requires that your records be correspondingly upgraded to ensure that I do not receive any more notices or statements, or become the object of unlawful IRS collections directed at the Social Security Trust and its trustee.
9. Enclosure (4) permanently establishes the "course of dealing and usage of trade" pursuant to UCC 1-303 between myself and the government and its agents as private individuals and not agents of the government:
 - 9.1. Establishes my citizenship and residency in relation to you.
 - 9.2. Constrains my delegated authority in the context of all government relations in the past, present, and future. In particular, it indicates that I have no authority to contract with or participate in any government franchises, license, or privileges and any attempt to connect me with such activities by you or any third party constitutes FRAUD that must be prosecuted.
 - 9.3. Constrains the meaning of all words used in all correspondence between me and the government going in either direction.
 - 9.4. Copyrights and licenses all information you maintain about me in the future and imposes legal obligations upon people handling my privileged, licensed private information in the future.
 - 9.5. Demands that all my government records be purged because you do not have my consent to maintain any records about me and the Privacy Act prohibits the keeping of such records without consent. 5 U.S.C. §552a(b).
 - 9.6. Establishes that all numbers used in connection with me constitute MY property. As such, any use of said numbers constitutes consent to participate in the Copyright/Software/License agreement franchise and abide unconditionally by it.
10. You, the recipient, are reminded that you may not assert official, sovereign, or judicial immunity in connection with any aspect of our interactions. Enclosure (6), Section 8 establishes that the Social Security System is being unlawfully administered and that my continued unlawful participation is proof that it is unlawfully administered. Those who are

violating the law cease to represent the government and devolve simply to private trespassers and usurpers who must be held individually and personally responsible for their usurpations.

"The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government."

[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964)]

11. If you disagree that you have a requirement to honor this request, I demand that you rebut the evidence found in section 9 of Enclosure (6) in any responsive correspondence that you might send back, which clearly establishes a duty to answer for your violations of law and your willful decision to exceed your lawful delegated authority. This section documents the government's own laws and statements which bind your conduct, and function as law applicable to this situation if not rebutted. If you do not rebut, or ignore this lawful demand at resolving this controversy administratively, then your default Answer of "Admit" shall be established to each question in that section and the default answers shall then act as an equitable estoppel if or when this issue is litigated in the future. If you are going to say that you do not have an obligation to respond, then I claim the equal protection of the law by claiming that I don't have any responsibility to you. Sovereign immunity cannot be invoked to prejudice my rights without me having the same sovereign immunity against you. All the powers the government has are delegated from We the People, of which I am a part. We the People, in turn, cannot delegate a power they do not also have. Therefore, I too must have sovereign immunity and no legal obligation towards any part of the United States government from this point forward absent WRITTEN PROOF OF CONSENT to surrender specifically identified rights to the supervision or protection of you, a foreign sovereign. I am a foreign government, and the political group I govern is myself, my family, my church, and the foreign state that I participate in called a state of the Union.

"While sovereign powers are delegated to ... the government, sovereignty itself remains with the people..."

[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

"There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."

[Julliard v. Greenman, 110 U.S. 421 (1884)]

"In common usage, the term 'person' does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it."

[Wilson v. Omaha Indian Tribe, 442 U.S. 653, 667 (1979)]

This submission is a lawful exercise of my Constitutional right to ensure that I am LEFT ALONE permanently by everyone in the government, and especially by the Social Security Administration and the Internal Revenue Service:

"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men."

[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]

1. Request to REPLACE and not AMEND original SS-5 Application on File

Enclosure (5) is provided pursuant to 20 C.F.R. §422.110(a) in order to modify any SS-5 applications you may have on file connected with my name. Note that:

1. The ONLY thing I want you to do with the original SS-5 application is confirm that I am NOT eligible and REJECT the application with a correspondence on SSA letterhead stating the following:

"Applicant is NOT eligible for a Social Security Number and application is rejected. We cannot offer government franchises to those domiciled outside of federal territory as held by the U.S. Supreme Court in License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866). Any attempt to compel him or her or it to use a Social Security Number or Taxpayer Identification Number as an EXCLUSIVELY PRIVATE human being or person domiciled outside our territorial jurisdiction constitutes identity theft and is a crime in violation of 42 U.S.C. §408(a)(8)."

2. The original SS-5 application I now know to be FALSE, FRAUDULENT, and perjurious and therefore in need of REPLACEMENT, not CHANGE. I was not aware of this at the time of application but I am aware of it NOW and have a duty to notify you of this fact.
3. The knowingly FALSE information on the original application include the following:
 - 3.1. If it was submitted by me as a minor, then it was not MY application and my parents can't contract on my behalf.
 - 3.2. My mother and father HAVE no "social security number" as indicated in blocks 9 and 10. 20 C.F.R. §422.103(d) and the back of the Social Security Card BOTH say that the card and its associated number are property of the Social Security Administration and NOT the holder and must be returned upon request. You cannot "HAVE" or "OWN" that which does not belong to you and IF one claims that it is "THEIR number", then indirectly are admitting that they are a public officer on official business representing the U.S. government at the time the question was asked. I repeat: I AM NOT, and NEVER HAVE BEEN a public officer in the U.S. government and I CANNOT lawfully and unilaterally "elect" myself into public office by filling out an SS-5 application or ANY tax form. It is a crime to do so, in fact, in violation of 18 U.S.C. §912.
 - 3.3. Block 16, Mailing address should be following with "(NOT a domicile or residence)".
 - 3.4. Block 5, the Citizenship block, was FALSE. It should read: "Legal Alien Allowed to Work" and NOT "U.S. citizen". I am not and never have been a STATUTORY "national and citizen of the United States at birth" per 8 U.S.C. §1401, 26 U.S.C. §3121(e), or 26 C.F.R. §1.1-1(c). I am a STATUTORY "non-citizen national" per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. Such a status translates to a STATUTORY "alien" throughout federal law. It is MY understanding that ALL statuses indicated on any and every government form are the LEGAL/STATUTORY status and NOT the CONSTITUTIONAL status and please correct me if I am wrong within 30 days if you disagree or be in default. This is covered in:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

4. The justification for the value of citizenship in Block 5 being "Legal Alien Allowed to Work" is:
 - 4.1. The DHS Form I-9 indicates that a USA Passport is the STRONGEST evidence of a right to work in the USA, and I am either eligible for or have in my possession a USA passport. Therefore, I don't need to FALSELY declare myself to be a STATUTORY "U.S. citizen" in order to be entitled to work in the COUNTRY "United States".
 - 4.2. A STATUTORY "non-citizen national" per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 is a STATUTORY "alien" but a CONSTITUTIONAL "citizen".
 - 4.3. The "United States" that "alien" is in relation TO is federal territory and NOT the COUNTRY "United States".
 - 4.4. Congress has NO LEGISLATIVE JURISDICTION over states of the Union or over those in foreign countries unless DOMICILED on federal territory at the time. Hence, one cannot have any kind of "status" under such civil statutory law, all of which attaches ONLY to federal territory. I must have a domicile on federal territory not within any state in order to be a "citizen", "resident", or any other status under federal civil law, and I DO NOT have such a domicile.

"The canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States. Blackmer v. United States, supra, at 437, is a valid approach whereby unexpressed congressional intent may be ascertained. It is based on the assumption that Congress is primarily concerned with domestic conditions."
 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government."
 [Caha v. U.S., 152 U.S. 211 (1894)]

"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within the territorial jurisdiction of the United States."
 [U.S. v. Spelar, 338 U.S. 217 at 222.]

5. Consistent with the information in the previous step, PLEASE:
 - 5.1. Change the "CSP" field in the NUMIDENT record to a value of "B" INSTEAD of "A" and ensure that you push this updated value to the DHS and IRS.
 - 5.2. Add a notation in the record NOTES field relating to the citizenship status provided that reads the following:

"CSP Code B not designated in error. Applicant is an American National with a domicile and residence in a foreign state for the purposes of the Social Security Act. Domiciled OUTSIDE the State and United States defined in 42 U.S.C. §1301(a)."

6. The SS-5 form indicates the following: "Deliberately furnishing (or causing to be furnished) false information on this application is a crime punishable by fine or imprisonment, or both". Since the records on file I now know to be FALSE, then if you refuse to change them, then YOU are "causing to be furnished" false information as indicated on the form and are subject to the criminal penalties indicated.
7. If you fail to make the changes indicated, then you specifically become liable for the following crimes:
 - 7.1. Impersonating a public officer in violation of 18 U.S.C. §912. All statutory "employees" per 5 U.S.C. §2105(a) are public officers, and I am not now and never have lawfully occupied a public office in the U.S. government. 20 C.F.R. Part 422 deals ONLY with these statutory "employees", and therefore CANNOT and DOES not deal with me. Any attempt to connect me with any PUBLIC benefit causes me to criminally impersonate such a public officer and if you refuse to correct your records, the impersonation will be protected and continued, making YOU the only person beyond this point liable for this crime and absolving me of any liability.
 - 7.2. Impersonating a STATUTORY "U.S. citizen" per 18 U.S.C. §911. I am NOT a STATUTORY "U.S. citizen" per 8 U.S.C. §1401, 26 U.S.C. §3121(e), or 26 C.F.R. §1.1-1(c). Rather, I am a non-citizen national per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.
 - 7.3. Causing me to unlawfully continue to be liable for the obligations associated with a public office that I don't lawfully occupy also constitutes criminal witness tampering per 18 U.S.C. §1512. This is because these obligations include ILLEGAL enforcement of said obligations against an innocent party.
 - 7.4. All withholdings against my EXCLUSIVELY PRIVATE pay, which is ALL my pay, also constitute CRIMINAL bribes of public officials in violation of 18 U.S.C. §201. All such illegal withholdings are identified as "gifts" in 31 U.S.C. §321(d) and are also gifts by virtue of being classified by the I.R.S. as Tax Class 5. Hence, they are CRIMINAL BRIBES that I DO NOT consent to pay. Any attempt to enforce their continued payment makes YOU personally and criminally liable for bribing public officials with "gifts".
 - 7.5. A failure to correct the records as indicated also constitutes an "officer to procure appointive public office" in criminal violation of 18 U.S.C. §210. You are offering to let me CONTINUE in said office when you KNOW it is criminal and illegal to do so. Ignorance of the law is NO EXCUSE.
 - 7.6. A failure to correct the records indicated ALSO constitutes the exercise of a conflict of interest in criminal violation of 18 U.S.C. §208, in which you and your employer are enriched financially by protecting and perpetuating your CRIME of causing otherwise EXCLUSIVELY PRIVATE people to impersonate a public officer.
 - 7.7. Furthermore, a refusal to process this correspondence shall make you guilty of being an accessory after the fact to the crimes described above in violation of 18 U.S.C. §3, and also make you guilty of misprision of felony, in violation of 18 U.S.C. §4.
 - 7.8. It is a CRIME to either OFFER or ENFORCE any national franchise within the borders of any CONSTITUTIONAL state of the Union, or to bribe any CONSTITUTIONAL state of the Union to abuse the people under its care with federal subsidies derived from the above CRIMINAL activities in violation of ALL the same statutes indicated. NO such states are defined as "States" within the Social Security Act and you MAY NOT PRESUME that they are without committing said crimes and thereby violating the separation of powers doctrine that is the foundation of the USA Constitution.
8. Any one of the crimes committed personally and individually by you in rejecting this request could get you convicted of a FELONY and FIRED from federal employment. Therefore, I request that you give this matter your UTMOST attention. I have retained legally admissible proof not only that I sent this correspondence, but also verification of EVERYTHING that is in it. If you ever have to answer to a jury, you will be HUNG.

Lastly, please take careful note that Enclosure (5), block 16 indicates the following MANDATORY language:

"This document is false, fraudulent, and PERJURIOUS unless accompanied by Resignation of Compelled Social Security Trustee document signed and attached in ALL the records of the SSA."

If this letter or any of its attachment or contents are redacted, discarded, or destroyed by you, the recipient, the SS-5 form provided becomes FALSE, PERJURIOUS, MISLEADING, and FRAUDULENT. Please therefore ensure that this entire correspondence is maintained in the records of the Social Security Administration AND the IRS ALONG WITH the SS-5 form in EVERY system of records you maintain or you will be guilty of these crimes.

2. Request for Change in Status of the Trustee Account Number PRIOR to termination

Pursuant to the Treasury regulation 26 C.F.R. §301.6109-1(g)(1)(i), persons are entitled as a matter of law, to request that the IRS designate and classify the fact that a social security number belongs to a nonresident alien.

*"... A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service... Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number. ...
[26 C.F.R. §301.6109-1(g)(1)(i)]*

I have been unable to locate any government form which accomplishes this purpose, nor which allows the person to prescribe which of the three types of nonresident aliens the person is pursuant to 26 C.F.R. §1.871-1(b). Hence, this submission shall also serve that lawful purpose. This request should not be construed as consent or agreement that I own or control said number, or that said number refers to me personally or privately. In fact, SSA owns the number and the trust is legally dead because it is without a consciousness at this time, the trustee never having filled his office consensually or lawfully. I therefore declare that it is a fact that:

1. I was a non-resident alien throughout the past year and intend to permanently act as one indefinitely into the future. The Treasury regulations state that nonresident aliens such as me are permitted to request that the IRS assign nonresident alien status to the social security number assigned to the social security trustee position.
2. I am, always have been, and always will be a "nonresident alien" NON-individual not engaged in a "trade or business" as defined in 26 C.F.R. §1.871-1(b)(1)(i).
3. I was not ever domiciled or "resident" within the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10).
4. I am not a "resident alien" under the Internal Revenue Code at 26 U.S.C. §7701(b)(1)(A). Therefore, according to the Internal Revenue Code at 26 U.S.C. §7701(b)(1)(B), **I was a non-resident** alien for the past tax year. Furthermore, the only authority for a "nonresident alien" to ELECT to be treated as a "resident alien" is 26 U.S.C. §6013(h), which requires the resident alien to be married to a STATUTORY "U.S. citizen" and I am not married to a statutory "U.S. citizen", REGARDLESS of what such a person might believe and indicate on any government form, because they clearly DO NOT know what they are talking about and HAVE NOT read the law like I have.
5. I am a "stateless person" and a "transient foreigner" with a legal domicile not within any "State" as defined in 28 U.S.C. §1332(d), 4 U.S.C. §110(d), or 26 U.S.C. §7701(a)(10). See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989) for a description of the implications of being a "stateless person". All such "stateless persons" are not subject to the jurisdiction of any federal court because domiciled outside of the general jurisdiction of the federal government.
6. Any Tax Class 5 Information Returns, such as the W-2, 1042-S, 1098, 1099, K-1 received by the IRS or the SSA for all prior or future years are a product of error created by the originator of the return. For all such cases, submitter of this form requests that the U.S. Government prosecute the submitters of all such false information returns under the authority of the following and return half of the penalty proceeds to the submitter:
 - 6.1. 18 U.S.C. §912: Impersonating an officer ["public officer"] or employee of the United States
 - 6.2. 18 U.S.C. §287: False, fictitious, or fraudulent claims
 - 6.3. 26 U.S.C. §7434: Civil Damages for Fraudulent Filing of Information Returns
 - 6.4. 26 U.S.C. §7207: Fraudulent returns, statements, or other documents
 - 6.5. 18 U.S.C. §371: Conspiracy to commit offense or to defraud the United States.
7. I have not voluntarily ever made any "elections" as a "nonresident alien" to have my income treated as "effectively connected to a trade or business" or that of a "U.S. resident alien" as described 26 U.S.C. §7701(b)(4)(B) and 26 U.S.C. §6013(h) or (g).
8. I am not the "individual" defined in the Privacy Act, 5 U.S.C. §552a(a)(2), because all such "individuals" are government "employees" or "public officers", since Title 5 of the U.S. Code pertains only to such personnel and is entitled "Government Organization and Employees". 5 U.S.C. §552a only authorizes the government to maintain records about "individuals" who are statutory "U.S. citizens" pursuant to 8 U.S.C. §1401 or "resident aliens" pursuant to 8 U.S.C. §1101(a)(3) and who are its own instrumentalities, officers, and employees and not private citizens, because this would violate their Fourth Amendment right of privacy. I am not now, never have been, and never will voluntarily be a federal instrumentality, employee, officer, or "U.S. person" (26 U.S.C. §7701(a)(30)) or a person domiciled within the exclusive territorial jurisdiction of the federal government who is the proper subject of any enactment of Congress. Pursuant to the Privacy Act, 5 U.S.C. §552a(b), the government needs my permission to maintain any and all records about me, which it does not and never has had my consent to maintain. Therefore, please destroy all records relating to my status other than that indicated in this document.
9. Neither the government nor any private person has my permission to use the Trustee Account number as a substitute for a Taxpayer Identification Number and there is no lawful authority anywhere within the Internal Revenue Code to compel me to do so or to compel me to accept the legal disabilities associated with the "public office" that the number keeps track of. Therefore, it is prohibited. 26 U.S.C. §7701(a)(41) identifies a "TIN" as that assigned under 26 U.S.C. §6109, and 26 U.S.C. §6109(a) says that only in the case of "individuals", which are all federal "employees" and "public officers", does the SSN also act as a identifying number. Therefore, you may not lawfully use such a number against me since I am NOT an "individual" and do not consent to act in such a capacity.

10. I am not "federal personnel" as defined in the Privacy Act, 5 U.S.C. §552a(a)(13), because I am not and never have been eligible for any deferred federal retirement program, including Social Security. Pursuant to 20 C.F.R. §422.104, the only persons who may lawfully participate in such programs are government "employees" and "public officers" domiciled within federal territories, which is what the term "State" is defined as in 42 U.S.C. §1301(a)(1) and the Social Security Act, Section 1101(a)(1) and 4 U.S.C. §110(d) of the Buck Act. I'm sure you know that this is the case for probably more than 98% of those who participate illegally in Social Security, and that their participation constitutes a criminal fraud against the United States, in violation of 18 U.S.C. §371, 18 U.S.C. §287, 26 U.S.C. §7434, 26 U.S.C. §7207, 31 U.S.C. §3729, and 18 U.S.C. §912, and yet you positively refuse your fiduciary duty to do something about this. For that, you are an accessory after the fact to a felony in violation of 18 U.S.C. §3 and are guilty of misprision of felony in violation of 18 U.S.C. §4.
11. My estate is a "foreign estate" as described in 26 U.S.C. §7701(a)(31) and I live in a "foreign state", which is what all states of the Union are described as in 28 U.S.C. §1332(d). Therefore, the federal government may not lawfully assert diversity of citizenship jurisdiction over me pursuant to 28 U.S.C. §1332.
12. I maintain no financial or fiduciary or commercial relationships with the federal or national government, including that of a "transferee" per 26 U.S.C. §6902, which might result in a surrender of sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. §1605(a)(2). Therefore, I am protected as an instrumentality of a foreign state, which "foreign state" is the state of the Union which I temporarily occupy but do not maintain a domicile or "residence" within.
13. Enclosure (4), Section 4 indicates that any use of the phrase "Social Security Number" or "SSN" on ANY government form is defined to EXCLUDE any statute or franchise, including but not limited to 26 U.S.C. §6109. Rather, all such numbers shall be interpreted as a NON-taxpayer license AGAINST THE GOVERNMENT which indicates, when used, that ANY AND ALL parties in the government who store, maintain, or use such number in connection with me or my EXCLUSIVELY PRIVATE affairs consents to be subject to the franchise agreement identified in section 6 of Enclosure (4) and waives official, judicial, and sovereign immunity, and agrees NOT to be part of the government, but to be sued in equity under the common law by virtue of consenting to receive the BENEFITS identified in the anti-franchise franchise.
14. If the government finds itself in possession of any evidence, forms, or information submitted by me or others which might contradict any of the above, it is promptly requested to supersede and destroy all such erroneous documentation of my status and provide the redacted records back to me for safekeeping.

Therefore, in compliance with 26 C.F.R. §301.6109-1(1)(i), I request that in the records and databases of the IRS and the Social Security Administration, that the IRS and Social Security Administration designate that the Social Security Number associated with the legally dead "trustee" position identified at the end of Encl. (5) be assigned its correct status as belonging to a deceased "nonresident alien" who is not engaged in a "trade or business", which is described in 26 C.F.R. §1.871-1(b)(1)(i), and who has no earnings from the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 26 U.S.C. §871. Tax liability of such persons is described in 26 C.F.R. §1.872-2(f), and such persons do not earn "gross income" within the meaning of Subtitle A of the Internal Revenue Code.

If you disagree with this informed determination about my legal status, I demand that you rebut the evidence and admissions found at the end of the following resource within 30 days or forever be equitably estopped from challenging these facts later:

Nonresident Alien Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

3. Facts stipulated in connection with this correspondence

The following facts are hereby stipulated by me in connection with this correspondence and my legal relationship with the Internal Revenue Service, the Social Security Administration, and the U.S. government. Pursuant to Federal Rule of Civil Procedure 8(b)(6), a failure to deny these facts within 30 days of sending this document shall constitute an affirmative admission of their truthfulness moving forward. 26 U.S.C. §6065 requires that all denials MUST be signed under penalty of perjury by those denying, and that the person denying must have a personal knowledge of the facts indicated, as I attest to herein:

1. At all times in the past, present, and future, I reserve ALL my rights and waive or consent to waive none in relation to any government. I instead insist on ABSOLUTE equity and equality in relation to any and every government and officer of any government.

2. Every information return filed against me in the past, present, and future is FALSE and fraudulent because I do NOT lawfully occupy a public office in the U.S. government nor consent to accept any of the "benefits" of such an office. I therefore am not engaged and never have been lawfully engaged in a statutory "trade or business" as defined in 26 U.S.C. §7701(a)(26). Please promptly prosecute any such reports you have connected with my name pursuant with the following:

Corrected Information Return Attachment, Form #04.002

<http://sedm.org/Forms/FormIndex.htm>

3. I do not now and never have lawfully occupied any public office in the United States government or that of any state government nor been a STATUTORY "employee" per 5 U.S.C. §2105(a), 20 C.F.R. Part 422, or 26 U.S.C. §3401(c). This was also true at the time of any original SS-5 application. Therefore, I could not lawfully apply, nor can I lawfully ELECT myself into such a public office by filling out ANY government form and if I do, a crime is committed in violation of 18 U.S.C. §912.
4. I am NOT eligible and never have been eligible to either apply for or receive any government benefit, entitlement, or public property, including but not limited to a Social Security Card, Social Security Numbers, Taxpayer Identification Numbers, etc.
5. Every government form submitted by me in the past, present, or future shall not be construed as evidence of consent to:
- 5.1. Waive sovereign immunity under 28 U.S.C. Chapter 97.
 - 5.2. Surrender of any right or interest in property of any kind.
 - 5.3. Be treated as an instrumentality of any government under 26 U.S.C. §6331(a).
 - 5.4. Acquire any legal status, public right, or franchise from any government. This includes such statuses as "U.S. citizen" (8 U.S.C. §1401, 26 U.S.C. §3121(e)), "taxpayer" (26 U.S.C. §7701(a)(14)), "person" (26 U.S.C. §7343 and 26 U.S.C. §6671(b)). All such statuses acquired voluntarily result in the crimes indicated in Section 1 earlier IN MY CASE.
 - 5.5. Create any public office or statutory "employee" position within any government.
 - 5.6. Change the status of ownership of any property in my name from ABSOLUTE to QUALIFIED or to convey any interest in any property or right to any government.
6. Everything received from any and every government shall be deemed NOT as a "benefit", "privilege", or "public right", but rather a PERMANENT GIFT.
- 6.1. If the government can identify everything paid to IT as a "gift" pursuant to 31 U.S.C. §321(d), then under the concept of equal protection and equal treatment, I am EQUALLY entitled to classify all receipts similarly as a PRECONDITION and FRANCHISE of doing any commercial business with me by any government.
 - 6.2. All governments waive their right to claim that I am either receiving or eligible to receive any "benefit", "entitlement", "public right", or franchise and agree NOT to identify ANYTHING they send me, including any piece of paper such as a Social Security Card as THEIR property. Instead, sending anything of value to me shall constitute a PERMANENT gift and NOT a loan of any kind. DO NOT send me anything that CONTINUES to be YOUR property after you send it, such as a Social Security Card because I am NOT eligible to take custody of public property as a PRIVATE human being not occupying a public office. That would be theft and embezzlement.

4. Legal Requirements Imposed Upon Your Response

Pursuant to the Administrative Procedures Act, 5 U.S.C. §556(d) and 26 U.S.C. §7491, you as the moving party asserting a position contrary to the law documented herein have the burden of showing the facts and statements made are false, and you must satisfy the following requirements of evidence in your challenge:

1. Must conform completely with the laws and judicial precedent contained in the pamphlet available at:

Reasonable Belief About Income Tax Liability, Form #05.007

<http://sedm.org/Forms/FormIndex.htm>

2. Must be admissible, non-prima facie evidence.

- 2.1. The 1939 code upon which the present internal revenue code was based has been REPEALED. See 53 Stat 1, Section 4. Not only did it repeal itself, but it also repealed all prior revenue laws from the Statutes at Large. Therefore, nothing from the Statutes at Large prior to 1939 can be cited as positive law.
- 2.2. 1 U.S.C. §204 legislative notes, the GPO website (<http://www.gpoaccess.gov/uscode/about.html>), and the House of Representatives website (<http://uscode.house.gov/about/info.shtml>) all say that the Internal Revenue Code was not presently enacted into positive law. Therefore, if your evidence consists of cites from the I.R.C., you must prove that every section of the code you cite is individually a positive law, which is the only type of admissible, non-presumptive evidence having to do with written law. The way to prove that is to cite a section of the Statutes at Large AFTER 1939 which was enacted into positive law. We remind you that it is a religious sin for Christians

(see Numbers 15:30) and a violation of due process to "presume" or "assume" anything, and therefore the government cannot compel U.S. to "presume" that a section of the I.R.C. is enacted positive law without proving it.

3. If your evidence is from a witness, then the witness must agree on a notarized affidavit to be financially liable for making a false statement and an address where that person may be served with legal process must be provided in case litigation becomes necessary because of his or her misrepresentations. The notarization must include the full legal birth name of the witness, a copy of their passport, and the address where they may be served with legal process if they make false statements.
4. Your evidence may not come from any IRS publication, because the IRS Internal Revenue Manual says in section 4.10.7.2.8 that IRS publications may not be cited to sustain a position. See the link below for further details on this scam: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
5. If the evidence relates to the liability of a person who does not maintain a domicile on federal property, then any court cites must come from a state court, because:
 - 5.1. The Supreme Court said in Erie Railroad v. Tompkins, 304 U.S. 64 (1938) that there is no federal common law in a state of the Union.
 - 5.2. The Rules of Decision Act, 28 U.S.C. §1652 says that the law to be applied in the courts is state law and not federal law, and especially when the domicile of the Defendant is on state property and not on federal property.
 - 5.3. The IRS Internal Revenue Manual section 4.10.7.2.9.8 says that courts below the Supreme Court may only be cited as precedent for the particular person involved in the proceeding.
 - 5.4. Federal Rule of Civil Procedure 17(b) states that the capacity to sue or be sued is based on the domicile of the Defendant. If that domicile is in a state and not on land ceded to the federal government or under general federal jurisdiction, then no federal statute or no federal judicial precedent may be cited as authority in the case. The only time foreign law, such as federal law, may be enforced against a person domiciled outside of federal territory is if they are acting in a representative capacity as an officer of the federal corporation called the "United States", in which case they assume the citizenship of the corporation, which is the District of Columbia.
6. Your answer may not include or consist of either the IRS "The Truth About Frivolous Tax Arguments" or the Congressional Research Report 97-59A entitled "Frequently Asked Questions About the Federal Income Tax". The reasons for this are many, not the least of which consist of:
 - 6.1. The IRS document doesn't identify the IRS or anyone in the IRS as a source and is not signed or authenticated. Under the Federal Rules of Evidence, nothing can be used as evidence without at least the identity of the author being known and the author being sworn under oath and held just as accountable as those who relied on his statements.
 - 6.2. The Office of the Chief Counsel of the IRS (202-622-3300) positively refuses to either sign or take personal responsibility in writing for publication of this document and thereby be held legally liable for false statements contained therein, even though his administrative help indicated on the telephone that he was the author. How ironic it is that anyone from the government would insist on calling anything "truth" that absolutely no one conspicuously will claim legal responsibility for. How ironic also is it that the IRS would base all of its positions against allegedly "frivolous" positions that it can't and won't take personal and legal responsibility for, even though the people who argue against their unofficial position can and are held legally responsible for making "frivolous" arguments by courts that demonstrably don't even have any jurisdiction. Therefore, both of these publications for similar reasons are simply hearsay evidence that is excludible under the Hearsay Rule (Fed.R.Evid. 802) and also amount essentially to "political propaganda" and "false commercial speech" unless and until they are authenticated and the authors are identified and held liable for their dubious and deliberately vague and deceptive statements therein.
 - 6.3. Federal courts have repeatedly said that one may not rely upon the statements of public servants in forming a reasonable belief. See the link below:
<http://famguardian.org/Subjects/Taxes/Articles/reliance.htm>

5. Significance of Certain Statements in Your Response

The First Amendment gives me a right to communicate with my government as I see fit. Included within that right is the right to define the meaning and significance of certain words and actions, which are "symbols" that communicate an intention on your part. Even the federal courts have repeatedly said that you can't trust anything a government employee says, and therefore I am compelled to define all the words and phrases that may be used by either side in this interchange in order to avoid the sin of presumption and avoid being injured by any presumptions. Consequently, for the purposes of this correspondence and your response(s) to it, the following definitions and protocols shall conclusively apply:

1. Any issue raised in this correspondence that you remain silent on or do not explicitly rebut shall constitute an admission and an estoppel in pais for all future litigation on this subject. This is a requirement of Federal Rule of Civil Procedure §(b)(6), which says that failure to deny (with evidence rather than just opinion) shall constitute an admission. Federal Courts have also said that when a criminal, which is you, is confronted with evidence of his wrongdoing, and either responds with silence or claims the Fifth Amendment, that shall constitute an admission and a negative inference against them to a jury or fact finder.

"It is well established that in a criminal trial a judge or prosecutor may not suggest that the jury draw an adverse inference from a defendant's failure to testify." United States v. Solano-Godines, 120 F.3d. 957, 962 (9th Cir. 1997). However, in civil proceedings adverse inferences can be drawn from a party's invocation of this Fifth Amendment right. See SEC v. Colello, 139 F.3d. 674, 677 (9th Cir. 1998). The seminal case in this area is Baxter v. Palmigiano, 425 U.S. 308 (1976). In Baxter, the Supreme Court was confronted with a prison inmate who had been brought before a prison disciplinary board on charges of inciting a disturbance. When informed that state criminal charges might be brought against him arising out of his conduct while in prison, the inmate was advised that he could remain silent before the board, but that his silence would be used against him. See id. at 312. During the hearing, the inmate was confronted with incriminating evidence, remained completely silent, and as a consequence was given further punishment under the assumption that he perpetrated the acts for which he was being questioned. See id. at 313, 317. The Supreme Court held that the drawing of the adverse inference from the inmate's silence was proper when incriminating evidence had also been presented, and therefore no Fifth Amendment violation had taken place. See id. at 317-18.

The Baxter holding is not a blanket rule that allows adverse inferences to be drawn from invocations of the privilege against self-incrimination under all circumstances in the civil context. Rather, lower courts interpreting Baxter have been uniform in suggesting that the key to the Baxter holding is that such adverse inference can only be drawn when independent evidence exists of the fact to which the party refuses to answer. See, e.g., LaSalle Bank Lake View v. Seguban, 54 F.3d. 387, 391 (7th Cir. 1995); Peiffer v. Lebanon Sch. Dist., 848 F.2d. 44, 46 (3d Cir. 1988). Thus, an adverse inference can be drawn when silence is countered by independent evidence of the fact being questioned, but that same inference cannot be drawn when, for example, silence is the answer to an allegation contained in a complaint. See Nat'l Acceptance Co. v. Bathalter, 705 F.2d. 924, 930 (7th Cir. 1983). In such instances, when there is no corroborating evidence to support the fact under inquiry, the proponent of the fact must come forward with evidence to support the allegation, otherwise no negative inference will be permitted. See LaSalle Bank, 54 F.3d. at 391. (Doe v. Glanzer, 232 F.3d. 1258, 232 F.3d. 1258 (9th Cir. 11/17/2000))

2. Previous responses by you to earlier versions of this document have predictably employed deliberately ambiguous terms in order to avoid admitting the truth. We therefore define all such terms below consistent with their statutory meanings. If you agree with these definitions, simply say nothing. If you disagree, please provide the statute that expressly includes that which you argue is included. Otherwise, the rules of statutory construction forbid arbitrarily extending the definitions or making presumptions about what is included because that would violate due process of law and cause you to establish a religion in violation of the First Amendment:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, page 581]

- 2.1. "United States": Means federal territories and possessions and excludes states of the Union. There is no definition of "State" within the original Social Security Act of 1935 or any of its successors that has ever included a state of the Union. Congress cannot legislate for either states of the Union or the people in them without violating the Separation of Powers Doctrine and committing treason punishable by death. See:
 - 2.1.1. Social Security Act of 1935, Section 1101(a)(2).
 - 2.1.2. Current Social Security Act, Section 1101(a)(2).
 - 2.1.3. 42 U.S.C. §1301(a)(2).
- 2.2. "State": Means a federal territory or possession and not part of any state mentioned in the United States Constitution. See:
 - 2.2.1. Social Security Act of 1935, Section 1101(a)(1)
 - 2.2.2. Current Social Security Act, Section 1101(a)(1).
 - 2.2.3. 42 U.S.C. §1301(a)(1).
- 2.3. "Social Security taxes": Means insurance premiums. You are committing FRAUD to call withholdings from earnings "taxes". The U.S. Supreme Court which you seem to like to cite has never called Social Security contributions "taxes".

#

"The Social Security system may be accurately described as a form of social insurance, enacted pursuant to Congress' power to 'spend money in aid of the general welfare,'" Helvering v. Davis, supra, at 640, whereby persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the retired and disabled, and their dependents. "
[Flemming v. Nestor, 363 U.S. 603, 610, 80 S.Ct. 1367 (1960)]

26 U.S.C. §3101 also calls Social Security "insurance" not a "tax". All forms of insurance are voluntary, not mandatory. Only that portion of an "individual's" earnings that I voluntarily earmark as "wages" as legally defined by signing a W-4 absent duress constitute earnings subject to the payment of social security withholding pursuant to 26 C.F.R. §31.3401(a)-1(a) and 26 C.F.R. §31.3402(p)-1. The only "individuals" subject to such withholding are those who serve in elected or appointed office within the U.S. Government, pursuant to 5 U.S.C. §552a(a)(2) and 26 U.S.C. §7701(a)(26). It is a crime in violation of 18 U.S.C. §912 for a private person such as myself to impersonate a "public officer" by participating in the Social Security program and you are an accessory to that crime if you fail to terminate my unlawful compelled participation. I have never voluntarily earmarked any amount of my earnings as "wages" by voluntarily signing and submitting IRS form W-4 and if you received any information return or W-4 report to the contrary, they are FALSE and I demand that the submitter be immediately prosecuted for filing FALSE returns pursuant to 26 U.S.C. §7206 and 7207 and for racketeering and extortion in violation of 18 U.S.C. §1951. It constitutes involuntary servitude in criminal violation of the Thirteenth Amendment, 42 U.S.C. §1983, and 18 U.S.C. §1589 to compel anyone to either participate in Social Security, to have or use a Social Security Number, or to compel him or her to submit or sign an IRS form W-4 that makes their earnings subject to Social Security withholding as "wages". Why aren't you prosecuting private employers who are compelling people like me to sign and submit IRS form W-4 for slavery and involuntary servitude?

3. Based on prior responses to earlier versions of this document, it is likely you will use one or more of the following FALSE and FRAUDULENT arguments and "schemes", as you like to call them, in your response. We have taken the time to rebut these clearly FALSE statements IN ADVANCE, and by your silence in rebutting our rebuttal, you agree with our findings. Silence is agreement pursuant to Federal Rule of Civil Procedure 8(b)(6).

3.1. "People cannot voluntarily end their participation in the program." Yes they can. Why does the Social Security Administration provide the SSA Form 521 and procedures for quitting in the Program Operations Manual System Section GN 00206.000 if you can't quit? You didn't cite the legal authority that specifically authorizes you to DISALLOW people to quit. Therefore, you don't have that authority and all you are communicating to me is that you are legally ignorant and that you have a policy that is not binding on anyone. Once again, ALL I WANT IS THE STATUTE AND THE IMPLEMENTING REGULATION THAT AUTHORIZES YOU TO MAKE SUCH A CLAIM. Everything else you say is irrelevant. The U.S. Supreme Court said in Marbury v. Madison that we are a society of law and not men. Show me the law, not your irrelevant "policy" that is not law. A society based on policy is a society of men, not law.

3.2. "Under Federal law, the payment of Social Security taxes is mandatory, regardless of the citizenship or place of residence of either the employer or the employee." That's a LIE and/or a deception. Domicile on federal territory is a prerequisite for the collection of any and all federal income taxes. That fact is exhaustively proven in the document below and you are demanded to rebut this document within 30 days or be estopped from later contradicting yourself:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

20 C.F.R. §422.104 says only statutory and NOT constitutional "U.S. citizens" pursuant to 8 U.S.C. §1401 and permanent residents pursuant to 26 U.S.C. §7701(b)(1)(A) may lawfully participate in Social Security. The term "U.S." within the term "U.S. citizen" can only mean the federal zone and no part of a state of the Union.

"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1913E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation."
[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra."
[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

I am NEITHER a statutory "U.S. citizen" nor a statutory "U.S. resident" because I do not have a domicile on federal territory within the statutory but not constitutional "United States". I am a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) not engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26) and therefore not

allowed to lawfully participate in Social Security. It is a FRAUD upon the United States for you to allow me to participate cognizable under the False Claims Act and you are an accessory after the fact to this FRAUD to allow me to continue to unlawfully participate. 26 U.S.C. §3121 does NOT define my PRIVATE employer and business associates as "American employers" because they also do not have a domicile on federal territory and therefore also are not statutory "U.S. citizens" or statutory "residents" (aliens). They are "citizens" within the meaning of the Constitution, because the term "United States" in the constitution implies states of the Union and EXCLUDES federal territory. Please provide proof that a person domiciled outside the statutory "United States" in a "foreign state" called a state of the Union constitutes a statutory "American employer" who is a statutory "U.S. citizen" or statutory "resident" that is consistent with the analysis found below and do so within 30 days or be found in default and agreement:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

- 3.3. "Similarly, people cannot withdraw the Social Security taxes that they have already paid." That's a LIE. Any funds illegally collected by the government through fraud, duress, or unlawful activity (not expressly authorized by law) instituted by either you or your agents (including "withholding agents" pursuant to 26 U.S.C. §7701(a)(14)) MUST be paid back, according to the courts, even if there is no statute authorizing it!

"A claim against the United States is a right to demand money from the United States. 'Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.' The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot lawfully hold the money or property against the claim of the injured party."
 [American Jurisprudence 2d, United States, §45]

"When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to entertain the suit.

90 Ct.Cl. at 613, 31 F.Supp. at 769."
[Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d 837 (Ct.Cl., 1981)]

"The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer's rights. What was said in the State Bank Case applies with equal force to this situation. 'An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obligated by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial.'"

[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421]

- 3.4. "The Supreme Court has upheld the constitutionality of the Social Security system, as established by the Social Security Act, and mandatory individual participation." Of course Social Security is constitutional if offered and enforced ONLY in the federal "States" (territories and possessions) where it is expressly authorized. The term "State" is nowhere defined to include a state of the Union and it can't be without violating the separation of powers doctrine. It is only federal "States", meaning territories and possessions, that the act may lawfully be offered or enforced within. I am domiciled in a "foreign state" for the purposes of federal statutory law and I am therefore not subject to federal statutory civil law. The term "foreign state" includes either states of the Union or the Kingdom of Heaven on Earth. All those domiciled outside the federal territory ("United States") and within a state of the Union are protected by the Constitution and may not lawfully be offered federal franchises nor become the object of enforcement for federal franchises. The Declaration of Independence says their rights are "unalienable", which

¹ United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt. 84, 26 A 258, motion dismd 66 Vt. 56, 28 A 630 and (disapproved on other grounds by Button's Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

² Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

³ Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

⁴ Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶9346, 15 AFTR 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

means they cannot lawfully be bargained away through any commercial process. All franchises such as Social Security constitute a "commercial process" within the meaning of the word "unalienable". Show me a definition of "State" in any version of the Social Security Act that includes any state of the Union and if you can't, then quit LYING to me and quit unconstitutionally PRESUMING that I am domiciled on federal territory not protected by the Constitution or that I am a person who has no constitutional rights. That's an act of TREASON! You're treating me like a slave and violating the Thirteenth Amendment prohibition against involuntary servitude to make me a slave of your false presumptions.

4. Any use of the word "frivolous" in your response shall mean "correct, truthful". I have a protected First Amendment right to communicate with our government as we see fit. This means you must communicate with me in a language I understand and define. If people who speak Spanish are entitled to interpreters in court, I am entitled to a similar "interpreter". My "language" does not include the word "frivolous" or any variation thereof as commonly used by the legal profession. Those who want to identify anything that I say as incorrect must specify exactly what is incorrect and do so under the rules of evidence established above using only legally admissible evidence consistent with that identified in the list above.
5. If you provide a general answer rather than specifically address the issues raised herein about your coercive and illegal conduct, then this shall constitute fraud, based on the following maxims of law:

"Fraus latet in generalibus. Fraud lies hid in general expressions."

"Fraus est celare fraudem. It is a fraud to conceal a fraud. 1 Vern. 270."

"Lata culpa dolo aequiparatur. Gross negligence is equal to fraud."

[Bouvier's Maxims of Law, 1856; SOURCE:

<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

6. The expression of a personal or agency opinion rather than providing legally admissible evidence under penalty of perjury supporting your position shall constitute an admission of the truthfulness of everything not rebutted with such legally admissible evidence. I am not interested in self-serving "opinions", agency "propaganda", or agency "policy", but only facts and law that are relevant and admissible in a legal proceeding involving the issues raised herein. All such self-serving agency "rhetoric" only proves to me that you are administering the "public trust" as a "sham trust" for your own personal benefit as "trustee" and not for the benefit of the public who the trust was created to serve. The U.S. Supreme Court has declared that we are a "society of law and not men".

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy [against a public official such as yourself] for the violation of a vested legal right."

[Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

This means that we are NOT a "society of policy", because "policy" is NOT law, except possibly in a monarchical or dictatorial form of government that is anathema to our system of republican government. Therefore, I am not interested in what "men" such as you have to say, but what the law, the courts, and the legally admissible evidence signed under penalty of perjury by someone with demonstrated lawfully delegated authority with personal knowledge and who agrees to take legal responsibility in court for what their statements say in your favor. An opinion that is not legally "actionable" from a person who is not responsible for what they say is meaningless and makes a very poor basis for belief. Whenever I communicate with you on a government form, it usually must be under penalty of perjury. See 26 U.S.C. §6065, for instance, and the perjury statement on just about every government form available. That is exactly what I expect from you, because the Fourteenth Amendment section 1 and 42 U.S.C. §1981 both say that I am legally entitled to the same "equal protection". Any expression of "policy" rather than legally admissible, specific evidence of authority shall constitute an admission that we are NOT a society of law but of men and that YOU are a COMMUNIST. Welcome to AMERIKA. Comrade! The U.S. Congress says the main characteristics of all communists is a failure or refusal to recognize the limits placed upon their authority by the Constitution and all laws passed in furtherance of it.

TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
Sec. 841. - Findings and declarations of fact

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of Article I, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike political parties,

which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual interests. In the Communist Party, however, the policies and programs are dictated by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed.

If you as a public servant will not acknowledge the limitations and duties imposed by law upon your conduct in helping the "public", of which I am a member, by complying with this lawful request, then you are risking a criminal complaint for conspiracy to violate rights, constructive fraud, and civil damages for breach of fiduciary duty as a public officer. Of this sort of willful communist rebellion against enacted law by public servants, the U.S. Supreme Court has said:

"No man in this country is so high that he is above the law. No officer of the law [such as YOU, a "public officer"] may set that law at defiance with impunity [by ignoring or evading his duties under it]. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives." 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property for his earnings from labor, which are also property by force [and CONSTRUCTIVE FRAUD through OMISSION], his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.
[United States vs. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]

6. Conclusion

Please provide in your response:

1. Your phone number and email address so we can talk about your response if I have any questions.
2. Your delegation of authority order that specifically authorizes you to make the claim you are making.
3. Proof that you are legally responsible for what you say as a government employee, so that I have a reasonable cause to believe what you say. This proof must come in the form of a perjury statement and a court cite proving that if you say something false to me, you can and will be held legally responsible for that.

You are a "public servant" and I am the public. You are here to serve ME, who is the public, and not yourself. I have a right to expect my servants to follow the law and answer to the law and be just as responsible for everything they say as they try to make me. If you won't, then I'll follow your example and not do it either. Any discussions I have with you will be telephonically recorded and used as legal evidence if you refuse to comply with this legal demand. Answering the phone on your part shall constitute "proof of consent" to telephonic recording.

I declare under penalty of perjury from WITHOUT the "United States" and from WITHIN the United States of America pursuant to 28 U.S.C. §1741(1) that the information provided herein is truthful, accurate, and complete to the best of my knowledge and ability. I reserve all my rights and waive none by submitting this correspondence and all attachments pursuant to UCC 1-308 and its predecessor, UCC 1-207.

Sincerely,

#

Christopher Robert

ENCLOSURE 1: CERTIFICATE OF SERVICE

#

ENCLOSURE 2: SSA FORM 521

ENCLOSURE 3: IRS FORM 56

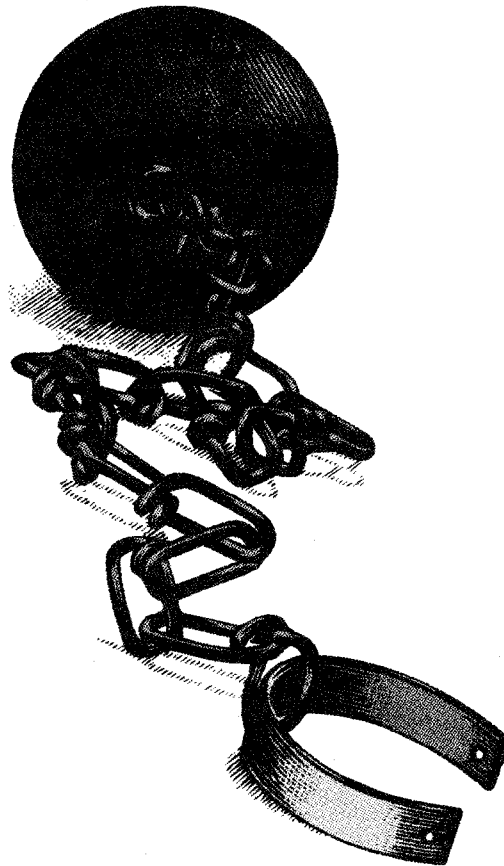
#

ENCLOSURE 4: TAX FORM ATTACHMENT

ENCLOSURE 5: SSA FORM SS-5

#

RESIGNATION OF COMPELLED SOCIAL SECURITY TRUSTEE



*"Is this not the fast [act of faith, worship, and obedience] that I [God] have chosen:
To loose the bonds of wickedness, to undo the heavy burdens, to let the oppressed go free,
and that you break every yoke?"*

[Isaiah 58:6, Bible, NKJV]

"You shall know the truth, and the truth shall make you free."

[John 8:32, Bible, NKJV]

Copyright:
Family Guardian Fellowship
<http://famguardian.org>
Last revised: 6/19/2009

TABLE OF CONTENTS

1	Introduction	14
2	"Public" v. "Private" employment: You really work for Uncle Sam and not Your Private Employer If You Receive Federal Benefits	14
3	The Social Security Scam is the VOLUNTARY Gateway into the Federal Tax "Scheme"...	25
4	Basic elements of trusts generally	31
5	History of the Social Security Charitable Trust	37
6	Terms and Conditions of the Social Security Trust Indenture	40
6.1	Nature as a contract	40
6.2	Nature as an "indenture"	47
6.3	Corpus of the trust	51
6.4	Contributions to the trust fund	53
6.5	Entities and persons filling each trust role and their responsibilities	55
6.6	Territorial extent of trust operation	56
6.7	Unconstitutional Destruction of the State Sovereignty and Separation of State and Federal Powers in violation of the Constitution	62
7	Duties and Responsibilities of Trustees	65
7.1	Applying to become a Trustee	65
7.2	Trustee liabilities	67
7.3	Trustee benefits	70
7.4	Assignment of federal employment earnings of Trustee	71
7.5	Criteria for determining if person is acting as a Trustee	71
7.6	Who owns the Social Security Number?	73
7.7	Resigning as Trustee	75
8	The Social Security System is Unlawfully and CRIMINALLY Administered	79
8.1	Social Security Definitions	79
8.2	Requirements for Joining Social Security: Applicant was INELIGIBLE at the time of ILLEGAL application	81
8.3	Criminal Implications to All Those Domiciled in States of the Union Who Participate in this "Scheme"	83
9	Questions for Government Employees Who Interfere with Your Right to Withdraw from Socialist Security	87
9.1	Authority of Social Security Act	87
9.2	Voluntary Nature of Social Security	90
9.3	Eligibility to participate	93
9.4	Effects of participation	94
10	Formal legal notice of resignation as Compelled Trustee	96

LIST OF TABLES

Table 1: Two methods for taxation	17
Table 2: Resources for further study and rebuttal	51
Table 3: Social Security Definitions	79

TABLE OF AUTHORITIES**Constitutional Provisions**

16th Amendment	25
Article 1, Section 10	31, 32, 106

Resignation of Compelled Social Security Trustee

Copyright Family Guardian Fellowship, <http://famguardian.org>
Rev. 8-11-2012

2 of 113

EXHIBIT:

2B

\$

Article 1, Section 8, Clause 17	56, 58, 59
Article 1, Section 8, Clause 3	17
Article 10, clause 3	43
Article 4, Section 3, Clause 1	60
Article 4, Section 3, Clause 2	70
Bill of Rights	25, 89
Constitution	31
Declaration of Independence	43
Federalist Paper No. 79	23, 108
First Amendment	77, 97
Fourteenth Amendment, Section 1	16
Fourth Amendment	74, 100, 106
Tenth Amendment	55, 64
The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)	85
Thirteenth Amendment	19, 23, 30, 65, 99, 101
U.S. Const., Amdts. 5, 14	42
U.S. Const., Art. I, 8, cl. 3	43
U.S.C.A. Const. Amend. 16	25
U.S.C.A. Const. art. 1, § 2, cl. 3 and § 9, cl. 4	25

Statutes

1 U.S.C. §204	62, 87
18 U.S.C. §§201, 210, and 211	54
18 U.S.C. §1001	45, 84
18 U.S.C. §1542	84
18 U.S.C. §1581	65, 99
18 U.S.C. §1583	16, 108
18 U.S.C. §1589	16, 99
18 U.S.C. §1621	84
18 U.S.C. §1951	23
18 U.S.C. §1956	23, 47, 84
18 U.S.C. §2315	108
18 U.S.C. §2381	84
18 U.S.C. §242	16
18 U.S.C. §247	16
18 U.S.C. §287	84, 108
18 U.S.C. §3	108
18 U.S.C. §597	105
18 U.S.C. §641	58, 95, 100
18 U.S.C. §662	45
18 U.S.C. §872	16
18 U.S.C. §876	16
18 U.S.C. §880	16
18 U.S.C. §911	76
26 U.S.C. §1461	66
26 U.S.C. §2002	68
26 U.S.C. §3101	53
26 U.S.C. §3121	99
26 U.S.C. §3121(a)	99
26 U.S.C. §3121(e)	56, 99
26 U.S.C. §3401(a)	70, 99
26 U.S.C. §3401(c)	56, 66, 99
26 U.S.C. §3402(p)	66, 70, 108
26 U.S.C. §6020(b)	109
26 U.S.C. §61	39
26 U.S.C. §6109(d)	75

26 U.S.C. §6201	109
26 U.S.C. §6321	109
26 U.S.C. §6331	109
26 U.S.C. §643(b)	68
26 U.S.C. §6671(b)	56, 60, 69, 70
26 U.S.C. §6901	56, 70
26 U.S.C. §6902(a)	69
26 U.S.C. §6903	22, 56, 70
26 U.S.C. §6903(a)	70
26 U.S.C. §7201	58
26 U.S.C. §7203	69
26 U.S.C. §7206	58
26 U.S.C. §7343	56, 60, 69, 70
26 U.S.C. §7408(d)	22, 26, 58, 76, 99
26 U.S.C. §7491	8
26 U.S.C. §7601	60
26 U.S.C. §7621	60
26 U.S.C. §7701(a)(14)	56, 91, 99
26 U.S.C. §7701(a)(26)	20, 34, 56, 58, 59, 70, 72, 91, 110
26 U.S.C. §7701(a)(30)	83, 93, 94, 99
26 U.S.C. §7701(a)(39)	22, 26, 58, 76, 99
26 U.S.C. §7701(a)(9) and (a)(10)	26, 28, 56
26 U.S.C. §7701(b)(1)(A)	40, 81, 82, 83, 96, 99
26 U.S.C. §7701(b)(1)(B)	99
26 U.S.C. §7701(b)(4)(B)	59
26 U.S.C. §864(b)(1)	110
26 U.S.C. §871	29
26 U.S.C. §871(b)	66
26 U.S.C. §911	75
26 U.S.C., Subtitle C, Chapter 21, Subchapter A	54
28 U.S.C. §1332(a)	109
28 U.S.C. §144	104
28 U.S.C. §1605	64
28 U.S.C. §3001(15)(A)	68
28 U.S.C. §3002(15)(A)	21, 48, 55, 56, 57, 70
28 U.S.C. §455	104
4 U.S.C. §106	38
4 U.S.C. §110(d)	57
4 U.S.C. §72	19, 54, 56, 59, 60
42 U.S.C. §1301(a)(1)	79, 100
42 U.S.C. §1301(a)(2)	79
42 U.S.C. §1983	65
42 U.S.C. §1994	30, 65, 99, 101, 108
42 U.S.C. §407	71, 102, 110
42 U.S.C. §408	41
42 U.S.C. §414(c)	80
42 U.S.C.A. 1103(a)(6)	62
42 U.S.C.A. 1103(a)(3), 1104(a, b, e)	62
42 U.S.C.A. 1103(b)	63
42 U.S.C.A. 1104(f)	63
42 U.S.C.A. 902	64
44 U.S.C. §1505(a)(1)	68
48 U.S.C. §1612	60
5 U.S.C. §2105	54
5 U.S.C. §2105(a)	54
5 U.S.C. §5517	38
5 U.S.C. §552a(a)(13)	29, 84, 95, 99

#

5 U.S.C. §552a(a)(2)	18, 54, 94, 96, 99
5 U.S.C. §552a(b)	100, 106
5 U.S.C. §553(a)	68
53 Stat. 1, Section 4	39
8 U.S.C. §1101(a)(3)	81, 82, 83
8 U.S.C. §1101(a)(43)	84
8 U.S.C. §1101(f)(8)	84
8 U.S.C. §1401	54, 57, 74, 75, 81, 82, 83, 93, 94, 96, 99, 104
Act Oct. 3, 1913, 38 Stat. 114	25
Administrative Procedures Act, 5 U.S.C. §556(d)	8
Buck Act	38, 56
California Civil Code, Section 1589	66
Current Social Security Act, Section 1101(a)(1)	79
Current Social Security Act, Section 1101(a)(2)	79
Current Social Security Act, Section 214(c)	80
False Claims Act, 31 U.S.C. §3729	84
Foreign Sovereign Immunities Act, 28 U.S.C. §1605	64
I.R.C. Subtitle A	68, 69, 84
I.R.C. Subtitle B	68
Internal Revenue Code	8, 16, 18, 19, 20, 25, 28, 34, 39, 40, 42, 53, 54, 55, 56, 58, 60, 68, 69, 70, 72, 74, 105, 108, 110
Internal Revenue Code, Sections 1, 32, and 162	18
Internal Revenue Code, Subtitle A	20, 22, 29, 55, 76, 84
Privacy Act, 5 U.S.C. §552a(a)(13)	18
Revenue Act of 1862	58
Revenue Act of 1862, Section 60	59
Revenue Act of 1934	27
Revenue Act of 1934, Title I	30
Social Security Act	14, 22, 35, 37, 38, 39, 40, 51, 54, 56, 57, 58, 59, 60, 62, 64, 66, 71, 73, 79, 90, 103, 107
Social Security Act of 1935	28, 38, 57, 59
Social Security Act of 1935 at Title 8, Section 8	26
Social Security Act of 1935, Section 1101(a)(1)	79, 99
Social Security Act of 1935, Section 1101(a)(2)	79
Social Security Act of 1935, Section 801	30, 38
Social Security Act of 1935, Section 803	30
Social Security Act, 42 U.S.C. Chap. 7	51
Social Security Act, Section 207	73, 107
Statutes At Large	88
Subtitle A of the Internal Revenue Code	58
The Social Security Act	22
Title 42 of the U.S. Code, Chapter 7	87
Title 42, Chapter 7 of the U.S. Code	58
Title 5 of the U.S. Code	18
UCC 1-207	112
UCC 1-308	112

Regulations

20 C.F.R. §404.1905	75, 79
20 C.F.R. §422.103	52, 65, 94
20 C.F.R. §422.103(d)	65, 94, 100
20 C.F.R. §422.104	81, 93, 100, 104
20 C.F.R. Part 422	81
26 C.F.R. §1.1-1(c)	56, 99
26 C.F.R. §1.1441-1(c)(3)	74
26 C.F.R. §301.6109-1(d)(3)	76
26 C.F.R. §301.7701-1	75

26 C.F.R. §31.3401(a)-3	39, 108
26 C.F.R. §31.3401(a)-3(a)	39, 66, 99
26 C.F.R. §31.3401(c)-1	56, 66, 70
26 C.F.R. §31.3402(p)-1	39, 56
5 C.F.R. §2635.101	35
Title 20 of the Code of Federal Regulations, Parts 400-499	19

Rules

Fed. Rule. Civ. Proc. 17	58
Federal Rule of Civil Procedure 17(b)	22, 58
Federal Rule of Civil Procedure 8(b)(6)	87

Cases

247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E	11, 83
99 Pratt Street Corp. v. Stand Realty Corp., 27 Conn.Supp. 101, 230 A.2d. 613	45
Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977)	77
Alder v. Crosier, 50 Utah 437, 168 P. 83	45
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358	26
Andrews v. O'Grady, 44 Misc.2d 28, 252 N.Y.S.2d. 814, 817	41
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)	11, 83
Ashwander v. T.V.A., 297 U.S. 288, 346, 56 S.Ct. 466, 482, 80 L.Ed. 688, (1936)	75
Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)	66
Aspinwall v. Sabin, 22 Neb. 73, 34 N.W. 72	45
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)	61
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326	67, 97
Baylies v. Vanden Boom, 40 Wyo 411, 278 P. 551, 70 A.L.R. 924	45
Becker v. United States, 451 U.S. 1306 (1981)	81
Berry v. Stevens, 168 Okla. 124, 31 P.2d. 950	45
Block v. Block, 165 Ohio.St. 365, 60 Ohio.Ops. 1, 135 N.E.2d. 857	46
Botta v. Scanlon, 288 F.2d. 504, 508 (1961)	92
Bowen v. Roy, 476 U.S. 693 (1976)	75, 92
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)	68
Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973)	23, 26, 90
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134	67, 97
Brown v. Scott, 140 Md. 258, 117 A. 114, 22 A.L.R. 810	45
Brushaber v. Union Pac. R. Co., 240 U.S. 1, 36 S.Ct. 236, 60 L.Ed. 493	25
Buckley v. Valeo, 424 U.S. 1, 118-137 (1976)	85
Budd v. People of State of New York, 143 U.S. 517 (1892)	22, 55
Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421	12, 107
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	81, 91
Caba v. U.S., 152 U.S. 211 (1894)	4
Calder v. Bull, 3 U.S. 386 (1798)	16
Carmine v. Bowen, 64 A. 932	109
Carter v. Carter Coal Co., 298 U.S. 238, 295, 56 S.Ct. 855, 865	62
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	11, 83, 96
Carter v. Carter Coal Co., supra, 298 U.S. 238, at page 295, 56 S.Ct. 855, 866	63
Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48	69
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452	20, 73
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181	20, 73
City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)	19, 26
Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215	44, 89
Clyatt v. U.S., 197 U.S. 207 (1905)	31, 50, 101, 108

Clyde Mallory Lines v. Alabama ex rel. State Docks Comm'n, 296 U.S. 261, 265 -266 (1935)	43
Coker v. State, 199 Ga. 20, 33 S.E.2d. 171, 174	30
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979)	81
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	81, 91
Coleman v. Thompson, 501 U.S. 722, 759 (1991)	85
Commissioner of Banks v. Cosmopolitan Trust Co. 253 Mass. 205, 148 N.E. 609, 41 A.L.R. 658	45
Complete Auto Transit, Inc. v. Brady, 430 U.S. 274 (1977)	43
Connick v. Myers, 461 U.S. 138, 147 (1983)	26, 90
Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975)	76
County Court of Ulster County v. Allen, 442 U.S. 140, 60 L.Ed. 2d 777, 99 S.Ct. 2213	65, 89
Crane v. Conklin, 1 N.J.Eq. 346	46
Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035	52, 100
Davis v. Howard, 19 Or.App. 310, 527 P.2d. 422, 424	32
Dollar Savings Bank v. United States, 19 Wall. 227	40
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)	91
Erhardt v. Baltimore Monthly Meeting of Friends, 93 Md. 669, 49 A 561	72
Estate of McKenzie, 227 Cal.App.2d. 167, 38 Cal.Rptr. 496, 7 A.L.R.3d. 1275	35
Estate of Schloss, 56 Cal. 2d 248, 14 Cal.Rptr. 643, 363 P.2d. 875	35
Ettlinger v. National Surety Co., 221 N.Y. 467, 117 N.E. 945, 3 A.L.R. 865	45, 46
Evansville-Vanderburgh Airport Authority v. Delta Airlines, Inc., 405 U.S. 707 (1972)	43
Ex parte Blain, L. R. 12 Ch.Div. 522, 528	26
Farrington v. Tennessee, 95 U.S. 679, 685	63
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144	67, 97
Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641	40
Ferdinand v. Agricultural Ins. Co., 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179	65, 89
Field v. Seabury, 19 How (US) 323, 15 L.Ed. 650	45
Fink v. Goodson-Todman Enterprises, Limited, 9 C.A.3d 996, 88 Cal.Rptr. 679, 690	41
Flemming v. Nestor, 363 U.S. 603 (1960)	42, 90, 102
Flemming v. Nestor, 363 U.S. 603, 610, 80 S.Ct. 1367 (1960)	11, 102, 104
Flint v. Stone Tracy Co., 220 U.S. 107, 55 L.Ed. 389, 31 Sup.Ct.Rep. 342, Ann. Cas.	68
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)	4
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	81, 91
Fry v. United States, 421 U.S. 542 (1975)	42
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968)	23, 26, 89
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga 543, 291 S.E.2d. 524	20, 72
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773	67, 97
Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)	12, 107
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581	66
Hagen v. Sacrison, 19 N.D. 160, 123 N.W. 518	71
Hale v. Henkel, 201 U.S. 43, 74 (1906)	18, 68
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724	96
Harter v. Johnson, 122 SC 96, 115 S.E. 217	71
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964)	19, 26
Heider v. Unicum, 142 Or. 416, 20 P.2d. 384	67
Heilman's Estate, Matter of, 37 Ill.App.3d. 390, 345 N.E.2d. 536, 540	34
Heiner v. Donnan, 285 U.S. 312 (1932)	43
Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 599, 22 O.O. 110	41
Hinds v. John Hancock Mut. Life Ins. Co., 155 Me 349, 155 A.2d. 721, 85 A.L.R.2d. 703	65, 89
Hoeffler v. Clogon, 171 Ill. 462, 49 N.E. 527	35
In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979	15, 36
Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172	20, 73
INS v. Chadha, 462 U.S. 919, 944 -959 (1983)	85
Ivanhoe Irrigation Dist. v. McCracken, 357 U.S. 275, 294 -296 (1958)	42
Jackson v. State, 210 App.Div. 115, 205 N.Y.S. 658, aff'd 241 N.Y. 563, 150 N.E. 556	45
James v. Bowman, 190 U.S. 127, 139 (1903)	19, 26
Jaramillo v. Romero, 1 N.Mex. 190, 194	30, 50, 101, 108
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8	20, 72

Johnson v. Waters, 111 U.S. 640, 28 L.Ed. 547, 4 S.Ct. 619.....	45
Joseph Martinelli & Co. v. Simon Siegel Co. (CA1 Mass) 176 F.2d. 98, 13 A.L.R.2d. 1243	45
Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W. 112.....	69
Katz v. Brandon, 156 Conn. 521, 245 A.2d 579, 586	15
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	23, 26, 89
Kemmerer v. Kemmerer, 233 Ill. 327, 84 N.E. 256	71
Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710.....	52, 100
Larmay v. Van Etten, 129 Vt. 368, 278 A.2d. 736	65, 89
Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961).....	76, 98
Legille v. Dann, 178 U.S.App.D.C. 78, 544 F.2d. 1, 191 USPQ 529.....	65, 89
Levasseur v. Field, (Me) 332 A.2d. 765.....	65, 89
License Cases, 5 How. 504, 588.....	63
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	59
Loan Association v. Topeka, 20 Wall. 655 (1874).....	15, 54
Long v. Rasmussen, 281 F. 236 (1922).....	91
Luther v. Borden, 48 U.S. 1, 12 L.Ed. 581 (1841).....	34
Lynch v. John M. Redfield Foundation, 9 Cal.App.3d. 293, 88 Cal.Rptr. 86, 51 A.L.R.3d. 1284	72
Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697	20, 72
Manchester v. Dugan (Me) 247 A.2d. 827	65, 89
Manly v. Ohio Shoe Co. (CA4), 25 F.2d. 384, 59 A.L.R. 413	45
Martin v. Phillips, 235 Va. 523, 369 S.E.2d. 397.....	65, 89
Massachusetts v. Mellon, 262 U.S. 447, 480, 482 S., 483, 43 S.Ct. 597, 598, 599.....	62
Massachusetts v. United States, 435 U.S. 444 (1978).....	43
McAfferty v. Conover, 7 Ohio.St. 99.....	46
McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996).....	77, 98
McCulloch v. Md., 4 Wheat. 431	14
McNair v. Southern States Finance Co., 191 N.C. 710, 133 S.E. 85.....	45
M'Culloch v. Maryland, 4 Wheat. 316, 431	105
Meese v. Keene, 481 U.S. 465, 484 (1987).....	81
Meese v. Keene, 481 U.S. 465, 484-485 (1987)	81, 91
Mercantile Banking & Trust Co. v. Showacre, 102 W.Va. 260, 135 S.E. 9, 48 A.L.R. 1138.....	35
Meredith v. United States, 13 Pet. 486, 493	40
Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665.....	16, 36
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	82, 100
Milwaukee v. White, 296 U.S. 268 (1935).....	41
Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773	15
Murray v. City of Charleston, 96 U.S. 432 (1877).....	49
Murray v. Montgomery Ward Life Ins. Co., 196 Colo 225, 584 P.2d. 78.....	65, 89
National League of Cities v. Usery, 426 U.S. 833, 853 (1976).....	42
National League of Cities v. Usery, 426 U.S., at 842, n. 12.....	85
New Orleans v. United States, 35 U.S. (10 Pet.) 662 (1836)	26
New York v. United States, 505 U.S. 144 (1992).....	85
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	81, 91
Newton v. Newton Burial Park, 326 Mo. 901, 34 S.W.2d. 118	35
Ngiraingas v. Sanchez, 495 U.S. 182 (1990).....	48
Nichols v. Michael, 23 N.Y. 264.....	45
Noice v. Schnell, 101 N.J.Eq. 252, 137 A. 582, 52 A.L.R. 965	35
Northern Liberties v. St. John's Church, 13 Pa. St., 104.....	14
Nudd v. Burrows, 91 U.S. 426, 23 L.Ed. 286.....	45
O'Donnell v. Murphy, 17 Cal.App. 625, 120 P. 1076.....	72
O'Malley v. Woodrough, 307 U.S. 277 (1939).....	40, 59
O'Connor v. Ortega, 480 U.S. 709, 723 (1987).....	26, 89
Oklahoma v. Civil Service Comm'n, 330 U.S. 127, 142 -144 (1947)	42
Olmstead v. United States, 277 U.S. 438, 478 (1928).....	19
Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).....	77, 98
Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	34, 49
Ould v. Washington Hospital for Foundlings, 95 U.S. 303, 24 L.Ed. 450	35

#

Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.....	15, 66, 94
Packet Co. v. Keokuk, 95 U.S. 80, 85 (1877).....	43
Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996).....	77, 98, 99
Pennsylvania Coal Co. v. Mahon, 260 U.S. 393 (1922).....	42
People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850).....	61
People ex rel. Ellert v. Cogswell, 113 Cal. 129, 45 P. 270.....	35
People v. Merrill, 2 Park. Crim. Rep. 590, 596.....	26
Pioneer Mining Co. v. Tyberg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442.....	69
Plessy v. Ferguson, 163 U.S. 537, 542 (1896).....	30, 50, 109
Pocatello Secur. Trust Co. v. Henry, 35 Idaho 321, 206 P. 175, 27 A.L.R. 337.....	45
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759.....	25
Power-Matics, Inc. v. Ligotti, 79 N.J.Super. 294, 191 A.2d 483, 489.....	41
Price v. United States, 269 U.S. 492, 46 S.Ct. 180.....	40
Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837).....	21, 48
Providence Bank v. Billings, 29 U.S. 514 (1830).....	105
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947).....	23, 26, 90
Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956).....	76, 98
Rathbun v. Baumel, 196 Iowa 1233, 191 N.W. 297, 30 A.L.R. 216.....	45
Re Ernst, 179 Wis. 646, 192 N.W. 65, 30 A.L.R. 681.....	45
Re Estate of Borom (Ind App) 562 N.E.2d. 772.....	65, 89
Re Estate of Freshour, 185 Kan. 434, 345 P.2d. 689, 81 A.L.R.2d. 806.....	35
Re Estate of Sutro, 155 Cal. 727, 102 P. 920.....	35
Re Kavanaugh's Estate, 143 Wis. 90, 126 N.W. 672.....	71
Re MacDowell's Will, 217 N.Y. 454, 112 N.E. 177.....	35
Reinecke v. Smith, Ill., 289 U.S. 172, 53 S.Ct. 570, 77 L.Ed. 1109.....	32, 69
Rhode Island Hospital Trust Co. v. Williams, 50 R.I. 385, 148 A. 189, 74 A.L.R. 664.....	71
Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.....	15
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990).....	23, 26, 90
Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 51 E.R. Cas. (BNA) 673 (1990)77, 98	
Salter v. Aviation Salvage Co., 129 Miss. 217, 91 So. 340, 26 A.L.R. 987.....	45
Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878.....	52, 100
Sinking Fund Cases, 99 U.S. 700 (1878).....	32
Slaughter House Cases, 16 Wall, 36.....	108
Smith v. Bohlen, 95 N.C.App. 347, 382 S.E.2d. 812.....	65, 89
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94.....	82
South Carolina v. Regan, 465 U.S. 367 (1984).....	92
South Carolina v. United States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas. 737.....	62
St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.....	66
Stanton v. Baltic Mining Co. 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546.....	25
State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486.....	52, 100
State ex rel. Emmert v. Union Trust Co., 227 Ind. 571, 86 N.E.2d. 450, 12 A.L.R.2d. 836.....	35
State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110.....	88
State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550.....	69
State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321.....	20, 72
State of Minnesota v. Brundage, 180 U.S. 499 (1901).....	82
State v. Brennan, 49 Ohio.St. 33. 29 N.E. 593.....	52, 100
State v. Carter, 27 N.J.L. 499.....	26
Stenberg v. Carhart, 530 U.S. 914 (2000).....	81, 91
Steward Machine Company v. Davis, 301 U.S. 548 (1937).....	62, 64
Stockwell v. United States, 13 Wall. 531, 542.....	40
Stoddard v. Chambers, 2 How (US) 284, 11 L.Ed. 269.....	45
Stratton's Independence v. Howbert, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913).....	68
Sutton v. U.S., 256 U.S. 575 (1921).....	45
Talbot v. Janson, 3 U.S. 133 (1795).....	101
Tarble's Case, 13 Wall. 397.....	63
Taylor v. State, 73 Md. 208, 20 A. 914.....	45
Texas v. White, 7 Wall. 700, 725.....	62

The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)	102
Tillinghast v. Council at Narragansett Pier, 47 R.I. 406, 133 A. 662, 46 A.L.R. 823	71
Trowbridge v. Oehmsen, 207 App.Div. 740, 202 N.Y.S. 833	45
U.S. v. Butler, 297 U.S. 1 (1936)	15, 54
U.S. v. Lee, 455 U.S. 252 (1982)	92
U.S. v. Spelar, 338 U.S. 217 at 222	4
U.S. v. Throckmorton, 98 U.S. 61 (1878)	67
United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)	41, 90
United States Trust Co. v. New Jersey, 431 U.S. 1 (1977)	42
United States v. Boylan, (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223	20, 73
United States v. Butler, 297 U.S. 1, 56 S.Ct. 312, 80 L.Ed. 477, 102 A.L.R. 914 (1936)	30
United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155	40
United States v. Guest, 383 U.S. 745 (1966)	19, 26
United States v. Harris, 106 U.S. 629, 639 (1883)	19, 26
United States v. Holzer (CA7 Ill), 816 F.2d. 304	20, 73
United States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823)	48
United States v. Reese, 92 U.S. 214, 218 (1876)	19, 26
United States v. San Francisco, 310 U.S. 16 (1940)	42
United States v. The Amistad, 15 Pet (US) 518, 10 L.Ed. 826	45
United States v. Throckmorton, 98 U.S. 61, 25 L.Ed. 93	45
Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886)	48
Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997)	77, 98
Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235	44, 89
Voelker v. St. Louis Mercantile Library Asso. (Mo) 359 S.W.2d. 689	35
Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58	52, 100
Wall v. Parrot Silver & Copper Co., 244 U.S. 407	66
Webster v. Wiggin, 19 R.I. 73, 31 A. 824	35
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945)	81, 91
Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233	12, 107
Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370	40
Worcester v. State of Georgia, 6 Pet. 515, 570	63
Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239	52, 100

Other Authorities

1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866)	48
1 W. Blackstone, Commentaries *467	48
106 A.L.R. Fed. 396	77, 98
107 A.L.R. Fed. 21	77, 98
108 A.L.R. Fed. 117	77, 98
109 A.L.R. Fed. 9	77, 98
15 Am.Jur.2d, Charities, §77: Generally, designation of trustee	72
17 Am Jur 2d, Contracts § 151	45
17 Am Jur 2d, Contracts § 191	45
17 Am Jur 2d, Contracts § 509	46
2 Inst. 4	21, 47
2 Inst. 46-7	48
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	81, 91
3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845)	48
3 Hamilton, Works, 514 et seq.	49
37 Am Jur 2d, Fraud, Section 8	67
37 Am.Jur.2d, Fraud and Deceit, Section 8	46
63C Am.Jur.2d, Public Officers and Employees, §247	20, 73
91 Corpus Juris Secundum, United States, §4	48, 55
97 L.Ed.2d. 903	77, 98

Resignation of Compelled Social Security Trustee

Copyright Family Guardian Fellowship, <http://fmguardian.org>
Rev. 8-11-2012

10 of 113

EXHIBIT: 2B

A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74.....	76
Admissions Relating to Alleged Liability, Form #03.003.....	109
American Jurisprudence 2d, Charities, §6, Definition of Charitable Trust.....	35
American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations.....	77, 99
American Jurisprudence 2d, Duress, Section 21.....	67, 97
American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature.....	110
American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose.....	110
American Jurisprudence 2d, Evidence, §181.....	65, 88
American Jurisprudence 2d, United States, §45.....	12, 107
Application for Social Security Card.....	51
Black's Law Dictionary, Fourth Edition, p. 1235.....	52, 100
Black's Law Dictionary, Fourth Edition, p. 1684.....	69
Black's Law Dictionary, Sixth Edition, p. 1135.....	30, 50
Black's Law Dictionary, Sixth Edition, p. 1189.....	41, 88
Black's Law Dictionary, Sixth Edition, p. 1231.....	15, 66, 94
Black's Law Dictionary, Sixth Edition, p. 1232.....	15, 56
Black's Law Dictionary, Sixth Edition, p. 1245.....	41
Black's Law Dictionary, Sixth Edition, p. 1457.....	16, 36
Black's Law Dictionary, Sixth Edition, p. 1514.....	32
Black's Law Dictionary, Sixth Edition, p. 1575.....	30
Black's Law Dictionary, Sixth Edition, p. 269.....	24
Black's Law Dictionary, Sixth Edition, p. 281.....	42
Black's Law Dictionary, Sixth Edition, p. 313.....	41
Black's Law Dictionary, Sixth Edition, p. 485.....	82
Black's Law Dictionary, Sixth Edition, p. 498.....	61
Black's Law Dictionary, Sixth Edition, p. 501.....	105
Black's Law Dictionary, Sixth Edition, p. 581.....	81, 91
Black's Law Dictionary, Sixth Edition, p. 625.....	34
Black's Law Dictionary, Sixth Edition, p. 647.....	61
Black's Law Dictionary, Sixth Edition, p. 648.....	61
Black's Law Dictionary, Sixth Edition, p. 770.....	47
Black's Law Dictionary, Sixth Edition, pp. 314-315.....	32
Bogert, Handbook of the Law of Trusts (6th ed. 1987).....	37
Bouvier's Maxims of Law, 1856.....	46
Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.....	77, 98
Congressional Globe, 41st Congress, 2d Session, 3993 (1870).....	105
Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522.....	31
Cooley, Const. Lim., 479.....	14, 54
Corpus Juris Secundum Legal Encyclopedia, Volume 86, Territories.....	61
Delegation Order 182, Rev. 7.....	109
Enclosures (2) and (6).....	2
Executive Order 10289.....	60
Executive Order 12612: Federalism, Oct. 26, 1987.....	103
Executive Order 12731.....	35, 55
Executive Order 9397.....	39
Flawed Tax Arguments to Avoid, Form #08.004, Section 4.....	59
Form SS-5.....	53
Government Conspiracy to Destroy the Separation of Powers, Form #05.023.....	65, 84, 85, 100
Government Instituted Slavery Using Franchises, Form #05.030.....	22
Government Instituted Slavery Using Franchises, Form #05.030, Section 5.1.....	76
Government Instituted Slavery Using Franchises, Form #05.030, Section 9.1.2.....	53
Government Instituted Slavery Using Franchises, Form #05.030, Sections 5 and 6.....	104
Great IRS Hoax, Form #11.302.....	40, 74, 104
Great IRS Hoax, Form #11.302, Sections 6.9 through 6.9.12.....	59
How Scoundrels Corrupted our Republican Form of Government.....	106
How the IRS Traps You Into Liability by Making You A Fiduciary for a Dead Straw man.....	68

IRM 5.14.10.2 (09-30-2004).....	70
IRS Form 1042-S	22, 72
IRS Form 1042-S Instructions, p. 14.....	22, 72
IRS Form 4029.....	54, 78
IRS Form W-4.....	70
Law Dictionary, Steven H. Gifis, Barrons, ISBN 0-8120-3096-6, 1996, p. 111	37
Liberty University, Section 4	22
Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1	24
Meaning of the Words "Includes" and "Including", Form #05.014	57
Nonresident Alien Position, Form #05.020	7, 82
President Ronald W. Reagan.....	14
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	65, 89
Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 N.W. U LR 304, Fall, 1995	77, 98
Reasonable Belief About Income Tax Liability, Form #05.007.....	8, 87
Requirement for Consent, Form #05.003	55
Restatement 2d, Contracts § 174.....	67
Restatement, Second, Trusts §1(e).....	32
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006	104
Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34.....	44, 89
SEDM Exhibit #07.005	42
Separation of Powers Doctrine.....	64, 80
Social Security Administration.....	73, 104
Social Security Correspondence.....	79
Social Security Program Operations Manual System (POMS)	78
Socialism: The New American Civil Religion, Form #05.016.....	29
SS-5 Form	30, 40, 44, 45, 57, 65, 69, 72, 86
SSA Form 521	75, 78, 107
SSA Form SS-5.....	49, 81, 90
SSA Program Operations Manual System (POMS), Section GN 00206.000 Withdrawals	90
Tax Deposition Questions, Form #03.016.....	109
Tax Deposition Questions, Form #03.016, Section 14.....	57
Tax Deposition Questions, Form #03.016, Section 14: Citizenship.....	82
Test for Federal Tax Professionals, Form #03.019.....	109
The "Trade or Business" Scam, Form #05.001	22, 29, 61, 73
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	19
Treasury Order 150-01	60
Treasury Order 150-02.....	60
Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890	53
U.S. Government Printing Office Website.....	88
W. Anderson, A Dictionary of Law 261 (1893).....	48
Webster's Dictionary	54
When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995	77, 98
Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number", Form #05.013.....	74
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002.....	83
Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006... 4, 12, 57, 82, 94, 104	
Why You Aren't Eligible for Social Security, Form #06.001	79
Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008	25, 40

Scriptures

Deut. 15:6.....	51
Deut. 23:19.....	51
Deut. 23:20.....	51
Deut. 28:12.....	51

Resignation of Compelled Social Security Trustee

Copyright Family Guardian Fellowship, <http://famguardian.org>
Rev. 8-11-2012

12 of 113

EXHIBIT: 28

\$

Exodus 23:8.....	105
Hos. 12:7, 8.....	24
John 8:34.....	73
Luke 12:45-47.....	106
Luke 16:13.....	22, 101
Prov. 11:1.....	23
Prov. 11:15.....	50, 101
Prov. 22:7.....	51
Prov. 29:4.....	104
Prov. 3:30.....	19
Prov. 6:1-5.....	50, 101
Proverbs 1:10-19.....	21, 86, 102
Proverbs 17:18.....	50, 101
Psalms 118:8-9.....	48
Rev. 16:2.....	74
Rev. 17:1-2.....	24
Rev. 17:15.....	24
Rev. 17:3-6.....	24
Rev. 18:1-8.....	86
Rev. 18:4-8.....	25
Rev. 19:19.....	24, 73, 74
Rev. 20:4.....	74
Revelation 13:11-18.....	73
Romans 13:8.....	51, 101
Romans 13:9-10.....	19

"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service examination."
[President Ronald W. Reagan]

1 Introduction

The purpose of this document is to:

1. Identify the Social Security program as an excise taxable "franchise" which causes a surrender of rights.
2. Describe the legal requirements for eligibility and show that those domiciled within states of the Union cannot lawfully sign up for or participate in the program.
3. Warn readers about the extreme danger of participating in government franchises of all kinds.
4. Describe the basic elements of trusts in general and their Constitutional origin.
5. Describe some of the history that lead to the adoption of the Social Security Charitable Trust as the vehicle to implement social insurance, including Social Security.
6. Document the precise terms and conditions of the constructive trust described in the Social Security Act of 1935 and all amendments added since then. This shall then transform the Trust from being a "constructive trust" to a written Trust Indenture document which may then be used as a means of defining the relationship of the Trustee and the government.
7. Define the exact entities and persons who fulfill the three crucial roles of Trustee, Beneficiary, and Settlor of the Trust.
8. Define the territorial extent of the enforceability of the Trust Indenture and the forums within which it must be litigated in the most prevalent cases.
9. Define the duties and responsibilities of the Trustee.
10. Identify the criteria by which one may determine if a person is acting as a Trustee in each specific case.
11. Define and describe the precise steps needed to formally resign as Trustee.
12. Show that unjust enrichment occurs on the part of government if a "constructive contract" is presumed in the case of Social Security, and that therefore, only a written contract signed by the Trustee is sufficient as a substitute to avoid said unjust enrichment.
13. Provide legal notice of permanent resignation from the position of compelled Social Security Trustee.

2 "Public" v. "Private" employment: You really work for Uncle Sam and not Your Private Employer If You Receive Federal Benefits

The U.S. Supreme Court has held many times that the ONLY purpose for lawful, constitutional taxation is to collect revenues to support ONLY the machinery and operations of the government and its "employees" and "public officers". This purpose, it calls a "public use" or "public purpose":

*"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every *state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v. Fond du Lac, supra."

[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."

[*U.S. v. Butler*, 297 U.S. 1 (1936)]

Black's Law Dictionary defines the word "public purpose" as follows:

"Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d. 789, 794.

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business."

[*Black's Law Dictionary*, Sixth Edition, p. 1231, Emphasis added]

A related word defined in Black's Law Dictionary is "public use":

Public use. Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, "public use" is one which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a "public advantage" or "public benefit" accrues sufficient to constitute a public use. *Montana Power Co. v. Bokma*, Mont., 457 P.2d. 769, 772, 773.

Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County*, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but must be in common, and not for a particular individual. The use must be a needful one for the public, which cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences, changing conceptions of scope and functions of government, and other differing circumstances brought about by an increase in population and new modes of communication and transportation. *Katz v. Brandon*, 156 Conn. 521, 245 A.2d 579, 586.

See also Condemnation; Eminent domain.

[*Black's Law Dictionary*, Sixth Edition, p. 1232]

Black's Law Dictionary also defines the word "tax" as follows:

"Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. *In re Mytinger*, D.C.Tex. 31 F.Supp. 977,978,979. **Essential characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN ENFORCED CONTRIBUTION, EXACTED PURSUANT TO**

LEGISLATIVE AUTHORITY.*Michigan Employment Sec. Commission v. Patt, 4**Mich.App. 228, 144 N.W.2d. 663, 665. ... "**[Black's Law Dictionary, Sixth Edition, p. 1457]*

So in order to be legitimately called a "tax" or "taxation", the money we pay to the government must fit all of the following criteria:

1. The money must be used ONLY for the support of government.
2. The subject of the tax must be "liable", and responsible to pay for the support of government under the force of law.
3. The money must go toward a "public purpose" rather than a "private purpose".
4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this violates the concept of equal protection of law for all citizens found in section 1 of the Fourteenth Amendment.

If the monies demanded by government do not fit all of the above requirements, then they are being used for a "private" purpose and cannot be called "taxes" or "taxation", according to the Supreme Court. Actions by the government to enforce the payment of any monies that do not meet all the above requirements can therefore only be described as:

1. Theft and robbery by the government in the guise of "taxation"
2. Government by decree rather than by law
3. Extortion under the color of law in violation of 18 U.S.C. §872.
4. Tyranny
5. Socialism
6. Mob rule and a tyranny by the "have-nots" against the "haves"
7. 18 U.S.C. §241: Conspiracy against rights. The IRS shares tax return information with states of the union, so that both of them can conspire to deprive you of your property.
8. 18 U.S.C. §242: Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it appear like they have the authority to just STEAL these people's property for a fabricated tax debt that they aren't even legally liable for.
9. 18 U.S.C. §247: Damage to religious property; obstruction of persons in the free exercise of religious beliefs
10. 18 U.S.C. §872: Extortion by officers or employees of the United States.
11. 18 U.S.C. §876: Mailing threatening communications. This includes all the threatening notices regarding levies, liens, and idiotic IRS letters that refuse to justify why government thinks we are "liable".
12. 18 U.S.C. §880: Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.
13. 18 U.S.C. §1581: Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate in the federal donation program identified under subtitle A of the I.R.C.
14. 18 U.S.C. §1583: Enticement into slavery. IRS tries to enlist "nontaxpayers" to rejoin the ranks of other peons who pay taxes they aren't demonstrably liable for, which amount to slavery.
15. 18 U.S.C. §1589: Forced labor. Being forced to expend one's personal time responding to frivolous IRS notices and pay taxes on my labor that I am not liable for.

The U.S. Supreme Court has further characterized all efforts to abuse the tax system in order to accomplish "wealth transfer" as "political heresy" that is a denial of republican principles that form the foundation of our Constitution, when it issued the following strong words of rebuke. Incidentally, the case below also forms the backbone of reasons why the Internal Revenue Code can never be anything more than private law that only applies to those who volunteer into it:

*"The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they [the government] cannot change innocence [a "nontaxpayer"] into guilt [a "taxpayer"]; or punish innocence as a crime [criminally prosecute a "nontaxpayer" for violation of the tax laws]; or violate the right of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would, *389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments."*

[Calder v. Bull, 3 U.S. 386 (1798)]

We also cannot assume or suppose that our government has the authority to make “gifts” of monies collected through its taxation powers, and especially not when paid to private individuals or foreign countries because:

1. The Constitution DOES NOT authorize the government to “gift” money to anyone within states of the Union or in foreign countries, and therefore, this is not a Constitutional use of public funds, nor does unauthorized expenditure of such funds produce a tangible public benefit, but rather an injury, by forcing those who do not approve of the gift to subsidize it and yet not derive any personal benefit whatsoever for it.
2. The Supreme Court identifies such abuse of taxing powers as “robbery in the name of taxation” above.

Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from the tax paid MUST fit into one of the two categories below:

Table 1: Two methods for taxation

#	Characteristic	Public use/purpose	Private use/purpose
1	Authority for tax	U.S. Constitution	Legislative fiat, tyranny
2	Monies collected described by Supreme Court as	Legitimate taxation	“Robbery in the name of taxation” (see <i>Loan Assoc. v. Topeka</i> , above)
3	Money paid only to following parties	Federal “employees”, contractors, and agents	Private parties with no contractual relationship or agency with the government
4	Government that practices this form of taxation is	A righteous government	A THIEF
5	This type of expenditure of revenues collected is	Constitutional	Unconstitutional
6	Lawful means of collection	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a “tax”)
7	Tax system based on this approach is	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	Government which identifies payment of such monies as mandatory and enforceable is	A righteous government	A lying, thieving government that is deceiving the people.
9	When enforced, this type of tax leads to	Limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	Lawful subjects of Constitutional, federal taxation	Taxes on imports into states of the Union coming from foreign countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	No subjects of lawful taxation. Whatever unconstitutional judicial fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	Tax system based on	Private property VOLUNTARILY donated to a public use by its exclusive owner	All property owned by the state, which is FALSELY PRESUMED TO BE EVERYTHING. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and consistent with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives any kind of federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the compensation received must be directly connected to the performance of a sovereign or Constitutionally authorized function of government. Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent with the rulings of the U.S. Supreme Court on this subject, and an attempt to deceive the public about the role of limited Constitutional government based

on Republican principles. This means that you cannot participate in any of the following federal social insurance programs WITHOUT being a federal "employee", and if you refuse to identify yourself as a federal employee, then you are admitting that your government is a thief and a robber that is abusing its taxing powers:

1. Subtitle A of the Internal Revenue Code. Internal Revenue Code, Sections 1, 32, and 162 all confer privileged financial benefits to the participant which constitute federal "employment" compensation.
2. Social Security.
3. Unemployment compensation.
4. Medicare.

An examination of the Privacy Act, 5 U.S.C. §552a(a)(13), in fact, identifies all those who participate in the above programs as "federal personnel", which means federal "employees". To wit:

TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a
§ 552a. Records maintained on individuals

(a) Definitions.— For purposes of this section—

(13) the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

The "individual" they are talking about above is further defined in 5 U.S.C. §552a(a)(2) as follows:

TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a
§ 552a. Records maintained on individuals

(a) Definitions.— For purposes of this section—

(2) the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent residence;

The "citizen of the United States" they are talking about above is based on the statutory rather than constitutional definition of the "United States", which means it refers to the federal zone and excludes states of the Union. Also, note that both of the two preceding definitions are found within Title 5 of the U.S. Code, which is entitled "Government Organization and Employees". Therefore, it refers ONLY to government employees and excludes private employees. There is no definition of the term "individual" anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private human beings, because Congress cannot legislate for them. Notice the use of the phrase "private business" in the U.S. Supreme Court ruling below:

"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public [including so-called "taxes" under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights."
 [Hale v. Henkel, 201 U.S. 43, 74 (1906)]

The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for private persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men."

[*Olmstead v. United States*, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also *Washington v. Harper*, 494 U.S. 210 (1990)]

QUESTIONS FOR DOUBTERS: If you aren't a federal "employee" as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled "Employee Benefits"?

Another very important point to make here is that the purpose of nearly all federal law is to regulate "public conduct" rather than "private conduct". Congress must write laws to regulate and control every aspect of the behavior of its employees so that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect. Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private citizens in the conduct of their private lives. Federal law cannot apply to the private public at large because the Thirteenth Amendment says that involuntary servitude has been abolished. If involuntary servitude is abolished, then they can't use, or in this case "abuse" the authority of law to impose ANY kind of duty against anyone in the private public except possibly the responsibility to avoid hurting their neighbor and thereby depriving him of the equal rights he enjoys.

For the commandments, "You shall not commit adultery," "You shall not murder," "You shall not steal," "You shall not bear false witness," "You shall not covet," and if there is any other commandment, are all summed up in this saying, namely, "You shall love your neighbor as yourself."

Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law [which is to avoid hurting your neighbor and thereby love him].
[Romans 13:9-10, Bible, NKJV]

"Do not strive with a man without cause, if he has done you no harm."
[Prov. 3:30, Bible, NKJV]

Thomas Jefferson, our most revered founding father, summed up this singular duty of government to LEAVE PEOPLE ALONE and only interfere or impose a "duty" using the authority of law when and only when they are hurting each other in order to protect them and prevent the harm when he said.

"With all [our] blessings, what more is necessary to make U.S. a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."
[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

The U.S. Supreme Court confirmed this view, when it ruled:

"The power to 'legislate generally upon' life, liberty, and property, as opposed to the 'power to provide modes of redress' against offensive state action, was 'repugnant' to the Constitution. *Id.*, at 15. See also *United States v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."
[*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would "appear" to regulate the private conduct of all individuals in states of the Union, in fact only applies to federal instrumentalities or "public employees" in the official conduct of their duties on behalf of the municipal corporation located in the District of Columbia, which 4 U.S.C. §72 makes the "seat of government". The I.R.C. therefore essentially amounts to a part of the job responsibility and the "employment contract" of "public employees" and federal instrumentalities. This was also confirmed by the House of Representatives, who said that only those who take an oath of "public office" are subject to the requirements of the personal income tax. See:

Resignation of Compelled Social Security Trustee

Copyright Family Guardian Fellowship, <http://famsguardian.org>
Rev. 8-11-2012

19 of 113

EXHIBIT: 2B

<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

Within the Internal Revenue Code, those legal “persons” who work for the government are identified as engaging in a “public office”. A “public office” within the Internal Revenue Code is called a “trade or business”, which is defined below. We emphasize that engaging in a privileged “trade or business” is the main excise taxable activity that in fact and in deed is what REALLY makes a person a “taxpayer” subject to the Internal Revenue Code, Subtitle A:

26 U.S.C. Sec. 7701(a)(26)

“The term ‘trade or business’ includes the performance of the functions of a public office.”

Below is the definition of “public office”:

Public office

“Essential characteristics of a ‘public office’ are:

- (1) Authority conferred by law,
- (2) Fixed tenure of office, and
- (3) Power to exercise some of the sovereign functions of government.
- (4) Key element of such test is that “officer is carrying out a sovereign function”.
- (5) Essential elements to establish public position as ‘public office’ are:
 - (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
 - (b) Portion of sovereign power of government must be delegated to position,
 - (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
 - (d) Duties must be performed independently without control of superior power other than law, and
 - (e) Position must have some permanency.”

[Black’s Law Dictionary, Sixth Edition]

Those who are fulfilling the “functions of a public office” are under a legal, fiduciary duty as “trustees” of the “public trust”, while working as “volunteers” for the “charitable trust” called the “United States Government Corporation”, which we affectionately call “U.S. Inc.”:

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.”⁵ Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.⁶ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves,⁷ and owes a fiduciary duty to the public.⁸ It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁹ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.¹⁰”

[63C Am.Jur.2d, Public Officers and Employees, §247]

“U.S. Inc.” is a federal corporation, as defined below:

⁵ State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

⁶ Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁷ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁸ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan, (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁹ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

¹⁰ Indiana State Ethics Comm’n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

#

"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."

[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
 PART VI - PARTICULAR PROCEEDINGS
 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS
 Sec. 3002. Definitions

(15) "United States" means -

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

Those who are acting as "public officials" for "U.S. Inc." have essentially donated their formerly private property to a "public use". In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people, most of whom, do not wish to participate and who would quit if offered an informed choice to do so.

"My son, if sinners [socialists, in this case] entice you,

Do not consent [do not abuse your power of choice]

If they say, "Come with us,

Let U.S. lie in wait to shed blood [of innocent "nontaxpayers"];

Let U.S. lurk secretly for the innocent without cause;

Let U.S. swallow them alive like Sheol,

And whole, like those who go down to the Pit;

We shall fill our houses with spoil [plunder];

Cast in your lot among us,

Let U.S. all have one purse [share the stolen LOOT]" -

My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a "U.S. citizen"].

Keep your foot from their path;

For their feet run to evil,

And they make haste to shed blood.

Surely, in vain the net is spread

In the sight of any bird;

But they lie in wait for their own blood.

They lurk secretly for their own lives.

So are the ways of everyone who is greedy for gain [or unearned government benefits];

It takes away the life of its owners."

[Proverbs 1:10-19, Bible, NKJV]

Below is what the U.S. Supreme Court says about those who have donated their private property to a "public use". The ability to volunteer your private property for "public use", by the way, also implies the ability to UNVOLUNTEER at any time, which is the part no government employee we have ever found is willing to talk about. I wonder why... DUHHHH!:

"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that

USE; and third, that whenever the public needs require, the public may take it upon payment of due compensation.

[Budd v. People of State of New York, 143 U.S. 517 (1892)]

Any legal person, whether it be a natural person, a corporation, or a trust, may become a "public office" if it volunteers to do so. A subset of those engaging in such a "public office" are federal "employees", but the term "public office" or "trade or business" encompass much more than just government "employees". In law, when a legal "person" volunteers to accept the legal duties of a "public office", it therefore becomes a "trustee", an agent, and fiduciary (as defined in 26 U.S.C. §6903) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a "franchisee" of the federal government carrying out the provisions of the franchise agreement, which is found in:

1. Internal Revenue Code, Subtitle A, in the case of the federal income tax.
2. The Social Security Act, which is found in Title 42 of the U.S. Code.

If you would like to learn more about how this "trade or business" scam works, consult the authoritative article below:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

If you would like to know more about the extreme dangers of participating in all government franchises and why you destroy ALL your Constitutional rights and protections by doing so, see:

1. Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
2. Liberty University, Section 4:
<http://sedm.org/LibertyU/LibertyU.htm>

The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in the "trade or business" franchise:

Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)

You must obtain and enter a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.

[IRS Form 1042-S Instructions, p. 14]

Engaging in a "trade or business" therefore implies a "public office", which makes the person using the number into a "public officer" who has donated his formerly private time and services to a "public use" and agreed to give the public the right to control and regulate that use through the operation of the franchise agreement, which is the Internal Revenue Code, Subtitle A and the Social Security Act found in Title 42 of the U.S. Code. The Social Security Number is therefore the equivalent of a "license number" to act as a "public officer" for the federal government, who is a fiduciary or trustee subject to the plenary legislative jurisdiction of the federal government pursuant to 26 U.S.C. §7701(a)(39), 26 U.S.C. §7408(d), and Federal Rule of Civil Procedure Rule 17(b), regardless of where he might be found geographically, including within a state of the Union. The franchise agreement governs "choice of law" and where it's terms may be litigated, which is the District of Columbia, based on the agreement itself.

Now let's apply what we have learned to your employment situation. God said you cannot work for two companies at once. You can only serve one company, and that company is the federal government if you are receiving federal benefits:

"No one can serve two masters [god and government, or two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."
 [Luke 16:13, Bible, NKJV. Written by a tax collector]

Everything you make while working for your slave master, the federal government, is their property over which you are a fiduciary and "public officer".

"THE" + "IRS" = "THEIRS"

A federal "public officer" has no rights in relation to their master, the federal government:

"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v. Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. *O'Connor v. Ortega*, 480 U.S. 709, 723 (1987) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v. Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616-617 (1973)."
[*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

Your existence and your earnings as a federal "public officer" and "trustee" and "fiduciary" are entirely subject to the whim and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

"In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL."
[*Alexander Hamilton, Federalist Paper No. 79*]

You will need an "exemption" from your new slave master specifically spelled out in law to justify anything you want to keep while working on the federal plantation. The 1040 return is a profit and loss statement for a federal business corporation called the "United States". You are in partnership with your slave master and they decide what scraps they want to throw to you in your legal "cage" AFTER they figure out whatever is left in financing their favorite pork barrel project and paying off interest on an ever-expanding and endless national debt. Do you really want to reward this type of irresponsibility and surety?

The W-4 therefore essentially amounts to a federal employment application. It is your badge of dishonor and a tacit admission that you can't or won't trust God and yourself to provide for yourself. Instead, you need a corrupted "protector" to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life. Furthermore, if your private employer forced you to fill out the W-4 against your will or instituted any duress to get you to fill it out, such as threatening to fire or not hire you unless you fill it out, then he/she is:

1. Acting as an employment recruiter for the federal government.
2. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and 42 U.S.C. §1994.
3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you don't want and don't need.
4. Involved in racketeering and extortion in violation of 18 U.S.C. §1951.
5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation of 18 U.S.C. §1956.

The higher ups at the IRS probably know the above, and they certainly aren't going to tell private employers or their underlings the truth, because they aren't going to look a gift horse in the mouth and don't want to surrender their defense of "plausible deniability". They will NEVER tell a thief who is stealing for them that they are stealing, especially if they don't have to assume liability for the consequences of the theft. No one who practices this kind of slavery, deceit, and evil can rightly claim that they are loving their neighbor and once they know they are involved in such deceit, they have a duty to correct it or become an "accessory after the fact" in violation of 18 U.S.C. §3. This form of deceit is also the sin most hated by God in the Bible. Below is a famous Bible commentary on Prov. 11:1:

"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make U.S. and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

The Bible also says that those who participate in this kind of "commerce" with the government are practicing harlotry and idolatry. The Bible book of Revelation describes a woman called "Babylon the Great Harlot".

"And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations and the filthiness of her fornication. And on her forehead a name was written:

MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.

I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw her, I marveled with great amazement."

[Rev. 17:3-6, Bible, NKJV]

This despicable harlot is described below as the "woman who sits on many waters".

"Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters, with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth were made drunk [indulged] with the wine of her fornication."

[Rev. 17:1-2, Bible, NKJV]

These waters are simply symbolic of a democracy controlled by mobs of atheistic people who are fornicating with the Beast and who have made it their false, man-made god and idol:

"The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues."

[Rev. 17:15, Bible, NKJV]

The Beast is then defined in Rev. 19:19 as "the kings of the earth", which today would be our political rulers:

"And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army."

[Rev. 19:19, Bible, NKJV]

Babylon the Great Harlot is "fornicating" with the government by engaging in commerce with it. Black's Law Dictionary defines "commerce" as "intercourse":

"Commerce. ... Intercourse by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on..."

[Black's Law Dictionary, Sixth Edition, p. 269]

If you want your rights back people, you can't pursue government employment in the context of your private job. If you do, the Bible, not us, says you are a harlot and that you are CONDEMNED to hell!

And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities. Render

to her just as she rendered to you, and repay her double according to her works; in the cup which she has mixed, mix double for her. In the measure that she glorified herself and lived luxuriously, in the same measure give her torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not see sorrow.' Therefore her plagues will come in one day—death and mourning and famine. And she will be utterly burned with fire, for strong is the Lord God who judges her.
[Rev. 18:4-8, Bible, NKJV]

If you would like to know more about why Subtitle A of the Internal Revenue Code only applies to federal instrumentalities and payments to or from the federal government, we refer you to the free memorandum of law below:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

3 The Social Security Scam is the VOLUNTARY Gateway into the Federal Tax "Scheme"

This section will establish that participation in the Social Security program is the gateway by which federal "taxpayers" are recruited and enslaved. It is well settled in the case law that the 16th Amendment to the Bill of Rights annexed to the Constitution of the United States conferred no new taxing authority. See *Stanton v. Baltic Mining Co.* 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546, where it was held:

"But, aside from the obvious error of the proposition, intrinsically considered, it manifestly disregards the fact that by the previous ruling it was settled that the provisions of the 16th Amendment conferred no new power of taxation."
[*Stanton v. Baltic Mining Co.* 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546]

It is also well settled in the law that an Income tax on Labor and other incomes is also unconstitutional. *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759, held:

"Taxes on the rents or income of real estate are direct taxes. In so far as Act Aug. 15, 1894, 28 Stat. 509, c. 349, imposing taxes on incomes levies a tax on rents and incomes of real estate, it is invalid, because such tax, being equivalent to a tax on the real estate itself, and therefore a direct tax, is not apportioned among the states according to the rule prescribed by U.S.C.A. Const. art. I, § 2, cl. 3 and § 9, cl. 4, for direct taxes."
[*Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759]

Brushaber v. Union Pac. R. Co., 240 U.S. 1, 36 S.Ct. 236, 60 L.Ed. 493, held:

"Power to exclude from taxation some income of designated persons and classes and to exempt entirely certain enumerated organizations or corporations was not forbidden by U.S.C.A. Const. Amend. 16, providing for taxes on incomes from whatever source derived." "Labor, agricultural organizations, savings banks, etc., could be excepted from income tax provided by Act Oct. 3, 1913, 38 Stat. 114, without rendering tax repugnant to federal Constitution."
[*Brushaber v. Union Pac. R. Co.*, 240 U.S. 1, 36 S.Ct. 236, 60 L.Ed. 493]

Stanton v. Baltic Mining Co. 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546, held:

"Labor and agriculture organizations, mutual savings banks, etc., can be excepted from operation of income tax provisions without rendering the tax repugnant to the federal Constitution."
[*Stanton v. Baltic Mining Co.* 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546]

So, with the above in mind, what act conferred the new taxing authority on incomes of individuals within states of the Union that the U.S. Supreme Court had previously said was "unconstitutional", or as some Judges say:

"We can tax anywhere in the world?"

The answer to the aforementioned question can be found in one of the New Deal Concepts passed by Congress in the 1930s. Congress can pass a law that applies anywhere in the world, but ONLY to its own employees, officials, and contractors in the context of their official duties authorized by the Constitution.

"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v. Johnson*, 425

U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. *O'Connor v. Ortega*, 480 U.S. 709, 723 (1987) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v. Broderick*, 497 U.S. 62, 95J 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616-617 (1973)."
[*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

Otherwise, it is what the U.S. Supreme Court calls "repugnant to the Constitution" to regulate "private conduct" in other than federal agencies and instrumentalities:

"The power to 'legislate generally upon' life, liberty, and property, as opposed to the 'power to provide modes of redress' against offensive state action, was 'repugnant' to the Constitution. *Id.*, at 15. See also *United States v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 639, 639 (1883); *James v. Bowman*, 190 U.S. 125, 132 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."
[*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

Such an act that applies anywhere in the world would be completely constitutional, even though it applies on other than federal territory because it is a result of the exercise of the right to contract for employment of those who VOLUNTARILY participate. All such voluntary contracts and agreements of this kind can be enforced anywhere in either courts having jurisdiction over the place it happened or in court designated by the franchise or employment agreement itself. Otherwise, "all law is prima facie territorial" and is confined to the territory over which the lawmaker enjoys exclusive or plenary jurisdiction:

The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.
[*American Banana Co. v. U.S. Fruit*, 213 U.S. 347 at 357-358]

"Special provision is made in the constitution, for the cession of jurisdiction from the states over places where the federal government shall establish forts, or other military works. And it is only in these places, or in the territories of the United States, where it can exercise a general [or criminal] jurisdiction."
[*New Orleans v. United States*, 35 U.S. (10 Pet.) 662 (1836)]

The Social Security Act, codified in Title 42 of the U.S. Code, and the Internal Revenue Code, Subtitle A function effectively as part of the employment or benefit agreement to which all must consent in order to seek benefits under the Social Security Act. We call the act a "franchise agreement", and this agreement also dictates WHERE disputes are litigated, by indicating that they MUST be litigated as though all acts accomplished under them occurred in the District of Columbia. See 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d). 26 U.S.C. §7701(a)(9) and (a)(10) also defines the term "United States" to be limited to the District of Columbia. If Congress really had extra-territorial jurisdiction in a state of the Union, do you think they would need such dubious provisions? DEFINITELY NOT! The Social Security Act of 1935 at Title 8, Section 8 clearly shows that there will be an income tax on all "incomes".

Section 8 of the Social Security Act
INCOME TAX ON EMPLOYEES

SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax equal to the following percentages of the wages (as defined in section 811) received by him after December 31, 1936, with respect to employment (as defined in section 811) after such date: